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GOVERNMENT OF KERALA

കേരള ഗസറ്റ്
KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA
2026

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 16th day of February, 2026 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 16th day of February, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE INDUSTRIAL RELATIONS CODE (AMENDMENT) ACT, 2026

No. 1 of 2026

[16*th February,* 2026.]

An Act to amend the Industrial Relations Code, 2020.

Be it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Industrial Relations Code (Amendment) Act, 2026.

(*2*) It shall be deemed to have come into force from the 21st day of November, 2025.

Amendment of Act 35 of 2020.

2. In the Industrial Relations Code, 2020, in section 104, for sub-section (*1*), the following sub-sections shall be substituted, namely:—

"(*1*) The following enactments shall stand repealed on and from the date appointed in the notification issued under sub-section (*3*) of section 1, namely:—

(*a*) the Trade Unions Act, 1926; 16 of 1926.

(*b*) the Industrial Employment (Standing Orders) Act, 1946; and 20 of 1946.

(*c*) the Industrial Disputes Act, 1947. 14 of 1947.

(*1A*) Notwithstanding such repeal under sub-section (*1*), the functioning of the Tribunals and statutory authorities functioning under the Acts so repealed shall continue to function till such Tribunals and other statutory authorities becomes functional under this Code.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 21st day of March, 2026 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 21st day of March, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE APPROPRIATION ACT, 2026

NO. 2 OF 2026

[21*st March*, 2026.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2025-26.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation Act, 2026.

Issue of Rs. 281289,26,00,000 out of the Consolidated Fund of India for the financial year 2025-26.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two lakh eighty-one thousand two hundred eighty-nine crore and twenty-six lakh rupees only towards defraying the several charges which will come in course of payment during the financial year 2025-26 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare……..	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
3	Atomic Energy……..	Revenue	2,00,000	..	2,00,000
		Capital	46,75,00,000	..	46,75,00,000
6	Department of Fertilizers……	Revenue	19230,00,00,000	..	19230,00,00,000
		Capital	1,00,000	..	1,00,000
7	Department of Pharmaceuticals……..	Revenue	2,30,00,000	..	2,30,00,000
		Capital	37,00,000	..	37,00,000
8	Ministry of Civil Aviation……..	Capital	150,01,00,000	..	150,01,00,000
9	Ministry of Coal…….	Revenue	1,00,000	..	1,00,000
10	Department of Commerce……..	Revenue	1084,88,00,000	..	1084,88,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	1,00,000	*1,60,00,000*	1,61,00,000
12	Department of Posts……...	Capital	87,76,00,000	..	87,76,00,000
13	Department of Telecommunications……..	Revenue	2,00,000	..	2,00,000
		Capital	236,18,00,000	..	236,18,00,000
15	Department of Food and Public Distribution…….	Revenue	23641,28,00,000	..	23641,28,00,000
		Capital	1,15,00,000	..	1,15,00,000
17	Ministry of Corporate Affairs…….	Revenue	6,00,00,000	..	6,00,00,000
18	Ministry of Culture……	Revenue	184,04,00,000	..	184,04,00,000
		Capital	1,00,000	..	1,00,000
19	Ministry of Defence (Civil)……	Revenue	2188,81,00,000	*31,00,000*	2189,12,00,000
		Capital	33,00,00,000	*1,70,00,000*	34,70,00,000
20	Defence Services (Revenue)……..	Revenue	43507,97,00,000	*7,73,00,000*	43515,70,00,000
21	Capital Outlay on Defence Services……..	Capital	1843,37,00,000	*33,61,00,000*	1876,98,00,000
22	Defence Pensions……..	Revenue	391,01,00,000	*49,00,000*	391,50,00,000
25	Department of School Education and Literacy……..	Revenue	2,00,000	..	2,00,000
28	Ministry of Environment, Forests and Climate Change…..	Revenue	16,85,00,000	..	16,85,00,000
29	Ministry of External Affairs……...	Revenue	1,00,000	..	1,00,000
30	Department of Economic Affairs……...	Revenue	105491,44,00,000	..	105491,44,00,000
		Capital	2,89,00,000	..	2,89,00,000
32	Department of Financial Services……..	Revenue	1,00,000	..	1,00,000
		Capital	3005,50,00,000	..	3005,50,00,000
36	Direct Taxes ……..	Revenue	1,00,000	..	1,00,000
41	Pensions……..	Revenue	1,00,000	*70,00,00,000*	70,01,00,000
42	Transfers to States……..	Revenue	4115,01,00,000	*30116,80,00,000*	34231,81,00,000
		Capital	..	*4354,01,00,000*	4354,01,00,000
43	Department of Fisheries…….	Revenue	1,00,000	..	1,00,000
44	Department of Animal Husbandry and Dairying……..	Revenue	1,00,000	..	1,00,000
46	Department of Health and Family Welfare……	Revenue	10721,89,00,000	..	10721,89,00,000
48	Ministry of Heavy Industries……..	Revenue	1,00,000	..	1,00,000
		Capital	54,00,000	..	54,00,000
49	Ministry of Home Affairs……...	Revenue	310,17,00,000	..	310,17,00,000
		Capital	1,00,000	..	1,00,000
51	Police……..	Revenue	1711,00,00,000	*8,83,00,000*	1719,83,00,000
		Capital	1,00,000	..	1,00,000
52	Andaman and Nicobar Islands……...	Revenue	207,45,00,000	..	207,45,00,000
53	Chandigarh…….	Revenue	1,00,000	*3,77,00,000*	3,78,00,000
		Capital	1,00,000	..	1,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
54	Dadra and Nagar Haveli and Daman and Diu……	Revenue	1,00,000	..	1,00,000
55	Ladakh……	Revenue	63,20,00,000	..	63,20,00,000
56	Lakshadweep……..	Revenue	18,35,00,000	..	18,35,00,000
		Capital	1,00,000	..	1,00,000
58	Transfers to Jammu and Kashmir……...	Revenue	5000,00,00,000	..	5000,00,00,000
60	Ministry of Housing and Urban Affairs……	Revenue	2,00,000	..	2,00,000
		Capital	1013,42,00,000	..	1013,42,00,000
61	Ministry of Information and Broadcasting…….	Revenue	1744,64,00,000	..	1744,64,00,000
		Capital	28,00,000	..	28,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation……	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
64	Ministry of Labour and Employment……	Revenue	1,00,000	..	1,00,000
65	Law and Justice……..	Revenue	2271,49,00,000	..	2271,49,00,000
66	Election Commission…….	Revenue	10,20,00,000	..	10,20,00,000
68	Ministry of Micro, Small and Medium Enterprises…..	Revenue	1,00,000	..	1,00,000
69	Ministry of Mines……..	Capital	28,39,00,000	..	28,39,00,000
71	Ministry of New and Renewable Energy……..	Revenue	1,00,000	..	1,00,000
72	Ministry of Panchayati Raj……	Revenue	1,00,000	..	1,00,000
		Capital	75,00,000	..	75,00,000
73	Ministry of Parliamentary Affairs……..	Capital	1,05,00,000	..	1,05,00,000
76	Ministry of Petroleum and Natural Gas…….	Capital	1,00,000	..	1,00,000
79	Ministry of Power……..……	Capital	1,00,000	..	1,00,000
85	Ministry of Railways…….	Capital	1,00,000	..	1,00,000
86	Ministry of Road Transport and Highways……	Capital	17647,31,00,000	..	17647,31,00,000
87	Department of Rural Development……	Revenue	2,00,000	..	2,00,000
89	Department of Science and Technology……	Revenue	138,28,00,000	..	138,28,00,000
91	Department of Scientific and Industrial Research ……	Capital	1,28,00,000	..	1,28,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	1,00,000	..	1,00,000
96	Ministry of Statistics and Programme Implementation…..	Revenue	39,03,00,000	..	39,03,00,000
97	Ministry of Steel…….	Capital	1,00,000	..	1,00,000
98	Ministry of Textiles……	Revenue	494,68,00,000	..	494,68,00,000
100	Ministry of Tribal Affairs……...	Revenue	1,00,000	..	1,00,000
101	Ministry of Women and Child Development……	Revenue	2,00,000	..	2,00,000
	TOTAL:		246690,41,00,000	*34598,85,00,000*	281289,26,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 4th day of April, 2025 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 4th day of April, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE BOILERS ACT, 2025

No. 12 of 2025

[4*th April,* 2025.]

An Act to provide for the regulation of boilers, safety of life and property of persons from the danger of explosions of steam-boilers and for uniformity in registration and inspection during manufacture, erection and use of boilers in the country and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. (*1*) This Act may be called the Boilers Act, 2025.

Short title, commencement and application.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

(*3*) Save as otherwise expressly provided, the provisions of this Act shall apply to all boilers and boiler components including boilers and boiler components belonging to the Central Government and the State Governments.

(*4*) Nothing in this Act shall apply to—

(*a*) locomotive boilers belonging to or under the control of the railways;

(*b*) any boiler or boiler components,—

(*i*) in any vessel propelled wholly or in part by the agency of steam;

(*ii*) belonging to or under the control of the Army, Navy or Air Force; or

(*iii*) appertaining to a sterilizer or disinfector used in hospitals or nursing homes, if the boiler does not exceed one hundred litres in capacity.

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Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "accident" means an explosion of boiler or boiler components, which is calculated to weaken the strength or an uncontrolled release of water or steam therefrom, liable to cause death or injury to any person or damage to any property;

(*b*) "Board" means the Central Boilers Board constituted under section 3;

(*c*) "boiler" means a pressure vessel in which steam is generated for use external to itself by application of heat which is wholly or partly under pressure when steam is shut off but does not include a pressure vessel,—

(*i*) with capacity less than twenty-five litres, such capacity being measured from the feed check valve to the main steam stop valve; or

(*ii*) with less than one kilogram per centimetre square design gauge pressure and working gauge pressure; or

(*iii*) in which water is heated below one hundred degrees centigrade;

(*d*) "boiler components" means steam piping, feed piping, economiser, superheater, any mounting or other fitting and any other external or internal part of a boiler which is subject to pressure exceeding one kilogram per centimetre square gauge.

Explanation.—For the purposes of this clause, the term "superheater" means any equipment which is partly or wholly exposed to flue gases for the purpose of raising the temperature of steam beyond the saturation temperature at that pressure and includes a re-heater;

(*e*) "Chief Inspector", "Deputy Chief Inspector" and "Inspector", mean, respectively, a person appointed to be a Chief Inspector, a Deputy Chief Inspector and an Inspector under section 5;

(*f*) "competent authority" means an institution referred to in sub-section (*1*) of section 6;

(*g*) "competent person" means an inspector or a person recognised in such manner as may be specified by regulations, for inspection and certification of boilers and boiler components during manufacture, erection and use;

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(*h*) "economiser" means any part of a feed-pipe that is wholly or partially exposed to the action of flue gases for the purpose of recovery of waste heat;

(*i*) "feed-pipe" means any pipe or connected fitting wholly or partly under pressure through which feed water passes directly to a boiler and which does not form an integral part thereof;

(*j*) "inspecting authority" means a chief inspector or an institution recognised in such manner as may be specified by regulations, for the inspection and certification of boilers and boiler components during manufacture and erection;

(*k*) "manufacture" means manufacture, construction and fabrication of boiler or boiler components, or both;

(*l*) "manufacturer" means a person engaged in the manufacture of boiler or boiler components, or both;

(*m*) "notification" means a notification published in the Official Gazette;

(*n*) "owner" includes any person possessing or using a boiler as agent of the owner thereof and any person using a boiler which he has hired or obtained on loan from the owner thereof;

(*o*) "prescribed" means prescribed by rules made under this Act;

(*p*) "regulations" means regulations made by the Board under section 40;

(*q*) "State Government'' shall include Union territory administration;

(*r*) "steam-pipe" means any pipe through which steam passes, if—

(*i*) the pressure at which steam passes through such pipe exceeds three and half kilogram per square centimeters above atmospheric pressure; or

(*ii*) such pipe exceeds two hundred fifty-four millimeters in internal diameter and the pressure of steam exceeds one kilogram per square centimeters above the atmospheric pressure,

and includes in either case, any connected fitting of a steam-pipe and feed-pipe;

(*s*) "structural alteration, addition or renewal" means,—

(*i*) any change in the design of a boiler or boiler components;

(*ii*) replacement of any part of boiler or boiler components by a part which does not conform to the same specification; or

(*iii*) any addition to any part of a boiler or boiler components;

(*t*) "Technical Adviser" means the Technical Adviser appointed under sub-section (*1*) of section 4.

CHAPTER II

CENTRAL BOILERS BOARD

Central Boilers Board.

3. (*1*) The Central Government may, by notification, constitute a Board to be called the Central Boilers Board, for the purposes of this Act.

(*2*) The Board shall consist of the following members, namely:—

(*a*) the Secretary to the Government of India in charge of the Department having administrative control of the Board who shall be the Chairperson, *ex officio*;

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(*b*) one member to represent each State, other than Union territory, who shall be a senior technical officer conversant with the inspection and examination of boilers, to be nominated by that State Government;

(*c*) members, equal in number to members nominated under clause (*b*), to be nominated by the Central Government, to represent the following, namely:—

(*i*) the Central Government;

(*ii*) the Bureau of Indian Standards;

(*iii*) boiler and boiler components manufactures;

(*iv*) National laboratories;

(*v*) engineering consultancy agencies;

(*vi*) users of boilers; and

(*vii*) such other interests which, in the opinion of the Central Government, ought to be represented on the Board;

(*d*) Technical Adviser, who shall be the Member-Secretary, *ex officio*.

(*3*) The term of office of the members nominated under clauses (*b*) and (*c*) of sub-section (*2*), and the manner of their nomination, shall be such as may be prescribed by the Central Government.

(*4*) The Board may determine its own procedure for the conduct of all business to be transacted by it.

(*5*) The Board shall have power to constitute committees and sub-committees from amongst its members and to delegate any of its powers and duties to such committees or sub-committees.

(*6*) The powers of the Board may be exercised notwithstanding any vacancy in the Board.

(*7*) The functions of the Board shall be to regulate the design, manufacture, erection and use of boiler and boiler components to ensure safety of life and property of persons from the danger of explosions of steam-boilers and for uniformity in registration and inspection and for these purposes, make such regulations as it deems fit.

Technical Adviser.

4. (*1*) The Central Government shall, by notification, appoint a Technical Adviser from amongst the persons having such qualifications and experience as may be prescribed by the Central Government.

(*2*) The salary and allowances and other terms and conditions of service of the Technical Adviser shall be such as may be prescribed by the Central Government.

(*3*) The Technical Adviser shall, in addition to exercising the powers and discharging the functions assigned to him under this Act and the rules and regulations made thereunder, exercise such other powers and discharge such functions as the Central Government and the Board may delegate to him.

CHAPTER III

INSPECTION, CERTIFICATION AND REGISTRATION

Chief Inspector, Deputy Chief Inspector and Inspector.

5. (*1*) The State Government may appoint such persons as it thinks fit to be Inspectors for the State for the purposes of this Act and may define the local limits within which each Inspector shall exercise the powers and perform the duties conferred and imposed on Inspectors by or under this Act.

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(*2*) The State Government may appoint such persons as it thinks fit to be Deputy Chief Inspectors for the State and may define the local limits within which each Deputy Chief Inspector shall exercise powers and perform duties under this Act.

(*3*) A Deputy Chief Inspector may exercise the powers and perform the duties conferred and imposed on an Inspector by or under this Act and, in addition thereto, may exercise such powers or perform such duties conferred or imposed on the Chief Inspector by or under this Act, as the State Government may assign to him.

(*4*) The State Government shall appoint a person to be the Chief Inspector for the State who may, in addition to the powers and duties conferred and imposed on a Chief Inspector by or under this Act, exercise any power or perform any duty so conferred or imposed on Deputy Chief Inspectors or Inspectors.

(*5*) No person shall be appointed as a Chief Inspector, or Deputy Chief Inspectors or Inspectors, unless he possesses such qualifications and experience as may be prescribed by the Central Government.

(*6*) Subject to the provisions of this Act, the Deputy Chief Inspectors and Inspectors shall exercise the powers and perform the duties conferred and imposed on them by or under this Act under the general superintendence and control of the Chief Inspector.

(*7*) The Chief Inspector, Deputy Chief Inspectors and Inspectors may offer such advice as they think fit to the owners regarding the proper maintenance and safe working of boilers.

(*8*) The Chief Inspector, Deputy Chief Inspectors and Inspectors shall exercise such other powers and duties as may be prescribed by the State Government.

(*9*) The Chief Inspector, Deputy Chief Inspectors and Inspectors shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023. 45 of 2023.

Competent authority to grant welders certificate.

6. (*1*) The competent authority shall be an institution recognised in such manner as may be specified by regulations, for grant of certificate to the welders for welding of boiler and boiler components.

(*2*) Any person who intends to undertake any welding work connected with or related to a boiler or a boiler component, or both, shall apply to the competent authority for the grant of such welders certificate as may be specified by regulations.

(*3*) On receipt of an application under sub-section (*2*), the competent authority shall follow such procedure for examination and grant of welders certificate as may be specified by regulations.

(*4*) The competent authority may, if satisfied that the person applying for welders certificate under sub-section (*2*) has complied with the conditions for the grant of the welders certificate, grant such certificate, subject to such other conditions and on payment of such fee, as may be specified by regulations:

Provided that the competent authority shall not refuse such certificate to any person unless the person is given an opportunity of being heard.

Conditions precedent for manufacture of boiler and boiler components.

7. No person shall manufacture or cause to be manufactured any boiler or boiler components, or both, unless—

(*a*) the premises or precincts wherein boiler or boiler components, or both, are manufactured, have such facilities for design and construction as may be specified by regulations;

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(*b*) a certificate for the design and drawings of the boiler and boiler components have been granted by the inspecting authority under clause (*a*) of sub-section (*3*) of section 8;

(*c*) the material, mounting and fitting used in the construction of boiler or boiler components, or both, conform to such specifications as may be specified by regulations; and

(*d*) the person engaged in welding boiler or boiler components hold welders certificate granted by the competent authority under sub-section (*4*) of section 6.

Inspection during manufacture.

8. (*1*) Every manufacturer, before commencing manufacture of a boiler or boiler components, shall engage an inspecting authority for carrying out inspection at such stages of manufacture as may be specified by regulations.

(*2*) The inspecting authority engaged under sub-section (*1*) shall follow such procedure for inspection and certification of boiler or boiler components as may be specified by regulations.

(*3*) Where, after inspection, the inspecting authority—

(*a*) is satisfied that the design and drawings of the boiler or the boiler components conforms to the standards as may be specified by regulations, it shall grant a certificate of inspection and stamp the boiler or boiler components, or both; or

(*b*) is of the opinion that the boiler or boiler components, or both, does not conform to such standards as may be specified by regulations, it may for reasons to be recorded in writing, refuse to grant such certificate:

Provided that no certificate shall be refused unless the inspecting authority has directed the manufacturer of the boiler or boiler components, or both, in writing to carry out such modifications or rectifications as it deems necessary and the inspecting authority is of the opinion that inspite of such direction, the manufacturer of the boiler or boiler components, or both, has not carried out the modifications or rectifications.

(*4*) The inspecting authority may, for the purposes of inspection under this section, charge such fee as may be specified by regulations.

Inspection during erection.

9. (*1*) Any owner who intends to register a boiler under section 12, shall engage an inspecting authority for carrying out inspection at the stage of erection of the boiler.

(*2*) The inspecting authority shall follow such procedure for inspection and certification of a boiler or boiler components, or both, as may be specified by regulations.

(*3*) Where, after inspection, the inspecting authority—

(*a*) is satisfied that the erection of the boiler is in accordance with such standards as may be specified by regulations, it shall grant a certificate of inspection in such form as may be specified by regulations; or

(*b*) is of the opinion that the boiler has not been erected in accordance with such regulations, it may for reasons to be recorded in writing, refuse to grant the certificate and shall communicate such refusal to the owner and the manufacturer of the boiler or boiler components forthwith:

Provided that no such certificate shall be refused unless the inspecting authority has directed the owner in writing to carry out such modifications or rectifications as it deems necessary and the inspecting authority is of the opinion that in spite of such direction, the owner has not carried out the modifications or rectifications.

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(*4*) The inspecting authority may, for the purposes of inspection under this section, charge such fee as may be specified by regulations.

Conditions precedent for repairing boiler and boiler components.

10. (*1*) No person shall repair or cause to be repaired boiler or boiler components, or both, unless—

(*a*) the premises or precincts, wherein boiler or boiler components or both, are being used has such facilities for repairs as may be specified by regulations;

(*b*) the design and drawings of the boiler or boiler components conform to such standards, and the material, mounting and fitting used in the repair of boiler or boiler components, conform to such specifications as may be specified by regulations;

(*c*) persons engaged in welding, holds a welders certificate granted by the competent authority under sub-section (*4*) of section 6;

(*d*) the user who does not have the in-house facilities for repair of boiler or boiler components, engages a boiler repairer possessing a boiler repairer certificate;

(*e*) the user engage a competent person for approval of repairs to be carried out in-house or by the repairers;

(*f*) the safety of persons working inside a boiler is ensured, by taking such measures, as may be specified by regulations.

(*2*) A boiler repairer shall obtain such certificate in such manner as may be specified by regulations.

Prohibition of use of unregistered or uncertified boiler.

11. (*1*) Save as otherwise expressly provided in this Act, no owner of a boiler shall use the boiler or permit it to be used,—

(*a*) unless it has been registered in accordance with the provisions of this Act or the rules or regulations made thereunder;

(*b*) any boiler which has been transferred from one State to another, until the transfer has been reported in such manner as may be specified by regulations;

(*c*) unless the owner is in possession of the certificate or the provisional order authorising the use of the boiler;

(*d*) at a pressure higher than the maximum pressure recorded in such certificate or provisional order;

(*e*) where the Central Government has made rules requiring that boiler shall be in the charge of persons holding certificates of proficiency or competency, unless the boiler is in the charge of a person holding the certificate required by such rules:

Provided that any boiler registered, or any boiler certified or licensed, under any Act herebefore repealed, shall be deemed to have been registered or certified, as the case may be, under this Act.

(*2*) The qualification and experience of persons intending to obtain a certificate of proficiency or competency, fee and the procedure for obtaining such certificate, shall be such as may be prescribed by the Central Government.

Registration.

12. (*1*) The owner of a boiler which is not registered under the provisions of this Act shall make an application to the Inspector in such form, along with such drawings, specification, certificate and other documents as may be specified by regulations, to have the boiler registered.

(*2*) Every application for registration under sub-section (*1*) shall be accompanied by such fee as may be prescribed by the State Government.

(*3*) On receipt of an application under sub-section (*1*), the Inspector shall fix a date, within thirty days or such shorter period as may be prescribed by the State Government, from the date of the receipt of the application, for examination of the boiler and shall give the owner thereof not less than ten days' notice of the date so fixed.

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(*4*) On the date so fixed under sub-section (*3*), the Inspector shall inspect the boiler with a view to satisfying himself that the boiler has not suffered any damage during its transit from the place of manufacture to the site of erection and forward a report of the inspection along with the documents to the Chief Inspector within seven days.

(*5*) The Chief Inspector, on receipt of the report under sub-section (*4*), may—

(*a*) register the boiler and assign a register number thereto either forthwith or after satisfying himself that any structural alteration, addition or renewal which he may deem necessary has been made in or to the boiler or any steam-pipe attached thereto; or

(*b*) refuse to register the boiler:

Provided that where the Chief Inspector refuses to register a boiler, he shall forthwith communicate his refusal to the owner of the boiler together with the reasons therefor.

(*6*) The Chief Inspector shall, on registration of the boiler, order the grant of a certificate to the owner in such form as may be specified by regulations, authorising the use of the boiler for a period not exceeding twelve months, at a pressure not exceeding such maximum pressure as he thinks fit:

Provided that where an economiser or an unfired boiler forms an integral part of such processing plant in which steam is generated solely by the use of oil, asphalt or bitumen as a heating medium, the Chief Inspector may authorise the use of such boiler for a period not exceeding twenty-four months.

(*7*) The Inspector shall forthwith convey to the owner of the boiler the order of the Chief Inspector and shall in accordance therewith, grant a certificate to the owner of which such grant has been ordered.

(*8*) On receipt of the boiler registration certificate, the owner shall cause the register number to be permanently marked on the boiler in such manner and within such time as may be specified by regulations.

(*9*) The transfer of boilers from one place to another within a State shall be reported in such manner as may be prescribed by the State Government.

Renewal of certificate.

13. (*1*) A certificate authorising the use of a boiler shall cease to be in force,—

(*a*) on the expiry of the period for which it was granted; or

(*b*) when any accident occurs to the boiler; or

(*c*) when the boiler is moved, except a vertical boiler, the heating surface of which is less than twenty square metres, or a portable or vehicular boiler; or

(*d*) save as provided in section 17, when any structural alteration, addition or renewal is made in or to the boiler; or

(*e*) in case the Chief Inspector in any particular case so directs, when any structural alteration, addition or renewal is made in or to any steam-pipe attached to the boiler; or

(*f*) on the communication to the owner of the boiler of an order of the Chief Inspector or the Inspector prohibiting its use on the ground that it or any boiler components attached to it is in a dangerous condition.

(*2*) An order made under clause (*f*) of sub-section (*1*) shall contain the grounds on which the order is made and the same shall be communicated to the owner.

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(*3*) When a certificate ceases to be in force, the owner of the boiler may make an application to the competent person for renewal thereof in such form, along with such documents and fee as may be specified by regulations.

(*4*) On receipt of an application under sub-section (*3*), the competent person shall, within fifteen days from the date of such receipt, inspect the boiler in such manner as may be specified by regulations.

(*5*) If the competent person is,—

(*a*) satisfied that the boiler and the boiler components attached thereto are in good condition, he shall grant a certificate for such period as may be specified by regulations;

(*b*) of the opinion that the boiler or boiler components, or both, does not conform to the standards as may be specified by regulations, he may, for reasons to be recorded in writing, refuse to grant the certificate:

Provided that no certificate shall be refused unless the inspecting authority had directed the owner of the boiler or the boiler components, or both, in writing to carry out such modifications or rectifications as it deems necessary and the competent person is of the opinion that inspite of such direction, the owner of the boiler or boiler components, or both, has not carried out the modifications or rectifications:

Provided further that the competent person shall, within forty-eight hours of making the inspection under sub-section (*4*), inform the owner of the boiler or boiler components, or both, any defect or deficiency in his opinion and the reasons therefor and shall forthwith inform the Chief Inspector about such defect or deficiency.

(*6*) The Chief Inspector, on receipt of an information under sub-section (*5*), may, subject to the provisions of this Act and the regulations made thereunder, order the renewal of the certificate on such terms and conditions as may be specified by regulations or may refuse to renew it:

Provided that where the Chief Inspector refuses to renew a certificate, he shall forthwith communicate his refusal to the owner of the boiler, together with the reasons therefor.

(*7*) Nothing in this section shall be deemed to prevent an owner of a boiler from applying for a renewal certificate therefor at any time during the currency of a certificate.

Provisional order.

14. (*1*) Where the Inspector reports the case of any boiler to the Chief Inspector under sub-section (*4*) of section 12, he may, if the use of such boiler or its components is not prohibited under clause (*f*) of sub-section (*1*) of section 13 as being in a dangerous condition, grant to the owner thereof a provisional order in writing, permitting the boiler to be used at a pressure not exceeding such maximum pressure as he thinks fit and in accordance with the regulations made under this Act, pending the receipt of the order of the Chief Inspector.

(*2*) Such provisional order shall cease to be in force—

(*i*) on the expiry of six months from the date on which it is granted; or

(*ii*) on receipt of the orders of the Chief Inspector; or

(*iii*) in any of the cases referred to in clauses (*b*), (*c*), (*d*), (*e*) and (*f*) of sub-section (*1*) of section 13,

and on so ceasing to be in force, shall be surrendered to the Inspector.

Use of boiler pending grant of certificate.

15. Subject to the provisions of sub-section (*1*) of section 14, when the period of a certificate relating to a boiler has expired, the owner shall, subject to the condition that he has applied for renewal before the expiry of the period for

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renewal of the certificate, be entitled to use the boiler at the maximum pressure entered in that certificate pending the issue of orders on the renewal application made under sub-section (*3*) of section 13.

Revocation of certificate or provisional order.

16. The Chief Inspector may at any time withdraw or revoke any certificate or provisional order on the report of an Inspector or otherwise,—

(*a*) if there is reason to believe that the certificate or provisional order has been obtained fraudulently or has been granted erroneously or without sufficient examination; or

(*b*) if the boiler in respect of which it has been granted has ceased to be in good condition; or

(*c*) if the boiler is in the charge of a person not holding the certificate of proficiency or competency referred to in clause (*e*) of sub-section (*1*) of section 11.

Alteration and renewal of boiler.

17. No structural alteration, addition or renewal shall be made in or to any boiler registered under this Act unless such alteration, addition or renewal has been authorised in writing by the Chief Inspector:

Provided that no such authorisation is required where the structural alteration, addition or renewal is made under the supervision of a competent person.

Alteration and renewal of steam-pipe or boiler components.

18. (*1*) Where the owner of any boiler registered under this Act intends to make any structural alteration, addition or renewal in or to any steam-pipe or other boiler components attached to the boiler, he shall submit to the Chief Inspector a report in writing of his intention and send therewith such particulars of proposed alteration, addition or renewal, as may be specified by regulations.

(*2*) Any structural alteration, addition or renewal shall be made by a person possessing a boiler repairer certificate under the supervision of the competent person.

Duty of owner at examination.

19. (*1*) On any date fixed under this Act for the examination of a boiler or boiler components, or both, the owner thereof shall be bound,—

(*a*) to afford to the competent person all reasonable facilities for the examination and all such information as may reasonably be required of him;

(*b*) to have the boiler or boiler components, or both, properly prepared and ready for examination in the such manner as may be specified by regulations; and

(*c*) in case of an application for the registration of a boiler under sub-section (*1*) of section 12, to provide to the competent person such drawing, specification, certificate and other particulars as may be specified by regulations.

(*2*) If the owner fails, without reasonable cause, to comply with the provisions of sub-section (*1*), the competent person may refuse to make the examination and report the matter to the Chief Inspector who shall, unless sufficient cause to the contrary is shown, require the owner to file a fresh application for registration or renewal of certificate for use of boiler and may forbid him to use the boiler.

Production of certificate and provisional order.

20. The owner of any boiler who holds a certificate or provisional order relating thereto shall, at all reasonable times during the period for which the certificate or order is in force, be bound to produce the same when called upon to do so by the District Magistrate, the Commissioner of Police or the Magistrate of the first class, having jurisdiction in the area in which the boiler is for the time being located, or by the Chief Inspector or Inspector or by any Inspector appointed under the Factories Act, 1948 or by any person specially authorised in writing by the District Magistrate or the Commissioner of Police. 63 of 1948.

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Transfer of certificate and provisional order.

21. Where any other person becomes the owner of a boiler during the period for which a certificate or provisional order relating thereto is in force, the preceding owner or his legal heirs shall be bound to make over to him the certificate or provisional order.

Powers of entry of Inspector.

22. An Inspector may, for the purposes of inspecting or examining a boiler or any steam-pipe attached thereto or to ensure the compliance of the provisions of this Act, rules and regulations made thereunder, at all reasonable times, enter any place or building within the limits of the area for which he has been appointed, in which he has reason to believe that a boiler is in use.

Report of accident.

23. (*1*) If any accident occurs to a boiler or boiler components, the owner or person in charge thereof shall within twenty-four hours of the accident, report the same in writing to the Inspector.

(*2*) Every such report shall contain a true description of the nature of the accident and of the injury, if any, caused thereby to the boiler or to the boiler components or to any person, and be detailed in such manner as to enable the Inspector to judge the gravity of the accident.

(*3*) Every person shall be bound to answer truly to the best of his knowledge and ability every question put to him in writing by the Inspector as to the cause, nature or extent of the accident.

(*4*) The inquiry in respect of accident under this Act shall be made in such manner as may be prescribed by the State Government:

Provided that where any death has occurred due to any accident to a boiler or boiler components, an inquiry may be conducted by such person and in such manner as may be prescribed by the Central Government.

CHAPTER IV

APPEAL

Appeal to Chief Inspector.

24. (*1*) Any person aggrieved by,—

(*a*) an order made by an Inspector in exercise of any power conferred by or under this Act; or

(*b*) a refusal by an Inspector to make any order or to grant any certificate which he is required or empowered by or under this Act, to make or grant,

may, within thirty days from the date on which such order or refusal is communicated to him, appeal against the order or refusal to the Chief Inspector.

(*2*) Every appeal under sub-section (*1*) shall be made in such manner as may be prescribed by the State Government.

(*3*) The procedure for disposing of an appeal made under sub-section (*1*) shall be such as may be prescribed by the State Government.

Appeal to Central Government.

25. (*1*) Any person aggrieved by an order made under section 24 by the Chief Inspector—

(*a*) refusing to register a boiler or to grant or renew a certificate in respect of a boiler;

(*b*) refusing to grant a certificate having validity for the full period applied for;

(*c*) refusing to grant a certificate authorising the use of a boiler at the maximum desired pressure;

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(*d*) withdrawing or revoking a certificate or provisional order;

(*e*) reducing the amount of pressure indicated in any certificate or the period for which such certificate has been granted;

(*f*) ordering any structural alteration, addition or renewal to be made in or to a boiler or steam-pipe; or

(*g*) refusing sanction to the making of any structural alteration, addition or renewal to be made in or to a boiler or steam-pipe,

may, within thirty days of the communication to him of such order, prefer an appeal to the Central Government in such form and manner, within such time and on payment of such fee as may be prescribed by the Central Government.

(*2*) Any person aggrieved by the refusal of an inspecting authority to grant a certificate of inspection of manufacture or erection may, within thirty days from the date of communication of such refusal, prefer an appeal to the Central Government.

(*3*) The procedure for disposing of an appeal shall be such as may be prescribed by the Central Government.

Application for revision of order.

26. (*1*) Any person aggrieved by an order of the Central Government made under section 25 may, within sixty days of the communication to him of such order, make an application to the Central Government for a revision of its order.

(*2*) Every application for revision of order under this section shall be made in such form and manner, within such time and on payment of such fee as may be prescribed by the Central Government.

CHAPTER V

OFFENCES AND PENALTIES

Minor penalties.

27. Any owner of a boiler who refuses or without reasonable excuse fails,—

(*i*) to surrender a provisional order as required by sub-section (*2*) of section 14; or

(*ii*) to produce a certificate or provisional order when duly called upon to do so under section 20; or

(*iii*) to make over to the new owner of a boiler a certificate or provisional order as required by section 21; or

(*iv*) to report an accident to a boiler or boiler components when so required under section 23,

shall be liable to penalty which may extend to five thousand rupees.

Penalties for illegal use of boiler.

28. Any owner of a boiler who,—

(*a*) in any case in which a certificate or provisional order is required for the use of the boiler under this Act, uses the boiler either without any such certificate or order, or at a higher pressure than that allowed thereby; or

(*b*) uses or permits to be used a boiler which has been transferred from one State to another without such transfer having been reported as required under clause (*b*) of sub-section (*1*) of section 11; or

(*c*) fails to cause the register number allotted to the boiler under this Act to be permanently marked on the boiler as required under sub-section (*8*) of section 12,

shall be liable to penalty which may extend to one lakh rupees and in the case of a continuing contravention, with an additional penalty which may extend to one thousand rupees for each day after the first day during which the contravention continues.

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Punishment for certain offences.

29. Any person who,—

(*a*) makes any structural alteration, addition or renewal in or to a boiler without first obtaining the authorisation of the Chief Inspector when so required by section 17, or to a steam-pipe without first informing the Chief Inspector under section 18; or

(*b*) tampers with a safety valve of a boiler so as to render it inoperative at the maximum pressure at which the use of the boiler is authorised under this Act; or

(*c*) allows another person to go inside a boiler without effectively disconnecting the same from any steam or hot water connection with any other boiler or from fuel mains, in accordance with the regulations made under this Act,

shall be punishable with imprisonment which may extend to two years or with fine which may extend to one lakh rupees, or with both.

Penalty for tampering with register mark.

30. (*1*) Whoever removes, alters, defaces, renders invisible or otherwise tampers with the register number marked on a boiler in accordance with the provisions of this Act, shall be liable to penalty which may extend to one lakh rupees.

(*2*) Whoever fraudulently marks upon a boiler a register number which has not been assigned to it under this Act, shall be punishable with imprisonment which may extend to two years, or with fine which may extend to one lakh rupees, or with both.

Penalty for breach of rules or regulations.

31. Any rule or regulation made under this Act may direct that a person contravening such rule or regulation shall be liable, in the case of a first contravention, with penalty which may extend to one thousand rupees and in the case of any subsequent contravention, with penalty which may extend to one lakh rupees.

Recovery of penalties.

32. (*1*) All penalties, fines and costs levied under this Act shall be recoverable as arrears of land-revenue.

(*2*) The penalties, fines and costs levied under this Act shall be utilised in such manner as may be prescribed by the State Government.

Limitation and previous sanction for prosecution.

33. No prosecution for an offence made punishable by or under this Act shall be instituted except within twenty-four months from the date of the commission of the offence and no such prosecution shall be instituted without the previous sanction of the Chief Inspector.

Trial of offences.

34. No offence made punishable by or under this Act shall be tried by a court inferior to that of a Magistrate of the first class.

Adjudication of penalties.

35. (*1*) The State Government or the Union territory administration may, for the purposes of determining the penalties under sections 27, 28, sub-section (*1*) of section 30 and section 31, authorise the District Magistrate or the Additional District Magistrate having jurisdiction, to be the adjudicating officer to hold an inquiry and impose penalty, in such manner as may be prescribed by the State Government or the Central Government, as the case may be.

(*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person concerned has failed to comply with any or all of the provisions of section 27 or section 28 or sub-section (*1*) of section 30 or section 31, he may by an order, impose penalty on such person stating therein the contravention:

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Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

Appeal against orders of adjudicating officer.

36. (*1*) Any person aggrieved by the order passed by the adjudicating officer under section 35, may prefer an appeal to an officer not below the rank of Secretary to the State Government or the Union territory administration specially authorised by that Government or administration in this behalf, to be an appellate authority, within sixty days from the date of receipt of the order, in such form and manner as may be prescribed by the State Government or the Central Government, as the case may be.

(*2*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing of the appeal.

CHAPTER VI

MISCELLANEOUS

Power of Central Government to give directions.

37. The Central Government may give such directions as it may deem necessary, to a State Government for carrying into effect any of the provisions to this Act and the State Government shall comply with such directions.

Exemptions.

38. (*1*) The State Government may, by notification, exclude any area as may be specified therein, from the operation of all or any of the provisions of this Act.

(*2*) The State Government may, by notification, exempt from the operation of this Act, subject to such conditions and restrictions as it thinks fit, any boiler or class or type of boilers used exclusively for the heating of buildings or the supply of hot water.

(*3*) In case of any emergency, the State Government may, by general or special order in writing, exempt any boiler or steam-pipe or any class of boilers or steam-pipes from the operation of all or any of the provisions of this Act.

(*4*) If the State Government is satisfied that having regard to the material, design or construction of boilers and to the need for the rapid industrialisation of the country, it is necessary so to do, it may, by notification and subject to such conditions as may be specified by regulations, exempt any boiler or boiler components in the whole or any part of the State from the operation of all or any of the provisions of this Act.

Power of Central Government to make rules.

39. (*1*) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the term of office of the members and the manner of their nomination under sub-section (*3*) of section 3;

(*b*) the qualifications and experience of Technical Adviser under sub-section (*1*) of section 4;

(*c*) the salary and allowances and terms and conditions of service of Technical Adviser under sub-section (*2*) of section 4;

(*d*) the qualifications and experience of Chief Inspector, Deputy Chief Inspectors and Inspectors under sub-section (*5*) of section 5;

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(*e*) the boiler which shall be in the charge of persons holding certificate of proficiency or competency under clause (*e*) of sub-section (*1*) of section 11;

(*f*) the qualifications, experience, fee and the procedure for obtaining a certificate of proficiency or competency under sub-section (*2*) of section 11;

(*g*) the person who shall conduct inquiry and the manner of conducting such inquiry into the accident causing death under the proviso to sub-section (*4*) of section 23;

(*h*) the form, manner, time and fee for preferring appeal to the Central Government under sub-section (*1*) of section 25;

(*i*) the procedure for disposing of an appeal under sub-section (*3*) of section 25;

(*j*) the form, manner, time and fee for filing revision application under sub-section (*2*) of section 26;

(*k*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 35;

(*l*) the form and manner of preferring appeal under sub-section (*1*) of section 36.

Power of Board to make regulations.

40. (*1*) The Board may, by notification and subject to the condition of previous publication, make regulations not inconsistent with this Act and the rules made thereunder, to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the manner of recognition of person as competent person under clause (*g*) of section 2;

(*b*) the manner of recognition of institution as inspecting authority under clause (*j*) of section 2;

(*c*) the manner of recognition of competent authority under sub-section (*1*) of section 6;

(*d*) the welders certificate under sub-section (*2*) of section 6;

(*e*) the procedure for examination and grant of welders certificate under sub-section (*3*) of section 6;

(*f*) the other conditions and fee and for grant of welders certificate under sub-section (*4*) of section 6;

(*g*) the facilities for design and construction of boiler and boiler components under clause (*a*) of section 7;

(*h*) the specifications for material, mounting and fitting used in the construction of boiler or boiler components under clause (*c*) of section 7;

(*i*) the stages of inspection during manufacture of boiler or boiler components by the inspecting authority under sub-section (*1*) of section 8;

(*j*) the procedure for inspection and certification of boiler or boiler components by the inspecting authority under sub-section (*2*) of section 8;

(*k*) the standard for design and drawing of boiler or boiler components under clause (*a*) of sub-section (*3*) of section 8;

(*l*) the fee for inspection of boiler or boiler components during manufacture under sub-section (*4*) of section 8;

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(*m*) the procedure for inspection and certification of a boiler or boiler components during erection under sub-section (*2*) of section 9;

(*n*) the standards for erection of a boiler; and the form of certificate of inspection under clause (*a*) of sub-section (*3*) of section 9;

(*o*) the fee payable for inspection during erection under sub-section (*4*) of section 9;

(*p*) the facilities for repairing of boiler and boiler components under clause (*a*) of sub-section (*1*) of section 10;

(*q*) the standards for design and drawings of the boiler or boiler components, and the specifications for material, mounting and fitting used in the repair of the boiler or boiler components, under clause (*b*) of sub-section (*1*) of section 10;

(*r*) the measures for the safety of person working inside a boiler under clause (*f*) of sub-section (*1*) of section 10;

(*s*) the manner of obtaining a certificate under sub-section (*2*) of section 10;

(*t*) the manner of reporting of transfer of boiler under clause (*b*) of sub-section (*1*) of section 11;

(*u*) the form along with the drawings, specification, certificate and other documents for registration under sub-section (*1*) of section 12;

(*v*) the form for grant of certificate to the owner authorising the use of the boiler under sub-section (*6*) of section 12;

(*w*) the manner and time in which the register number shall be marked on the boiler under sub-section (*8*) of section 12;

(*x*) the form, documents and fee for renewal of certificate under sub-section (*3*) of section 13;

(*y*) the manner for inspection of the boiler under sub-section (*4*) of section 13;

(*z*) the validity period of the certificate under clause (*a*) of sub-section (*5*) of section 13;

(*za*) the standards for boiler or boiler components under clause (*b*) of sub-section (*5*) of section 13;

(*zb*) the terms and conditions for the renewal of certificate under sub-section (*6*) of section 13;

(*zc*) the particulars of proposed alteration, addition or renewal of steam-pipe and other boiler components under sub-section (*1*) of section 18;

(*zd*) the manner of preparation of the boiler or boiler components for examination under clause (*b*) of sub-section (*1*) of section 19;

(*ze*) the drawing, specification, certificate and other particulars to be provided to the competent person under clause (*c*) of sub-section (*1*) of section 19;

(*zf*) the manner of disconnecting the boiler under clause (*c*) of section 29;

(*zg*) the conditions for exemption of any boiler or boiler components under sub-section (*4*) of section 38;

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(*zh*) for any other matter relating to design, manufacture, erection and use of boiler and boiler components which is to be regulated by the Board.

Rules and regulations to be laid before Parliament.

41. Every rule made by the Central Government under section 39 and every regulation made by the Board under section 40 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power of State Government to make rules.

42. (*1*) The State Government may, by notification and subject to the condition of previous publication, make rules not inconsistent with this Act and regulations made thereunder for all or any of the following provisions, namely:—

(*a*) the powers and duties of the Chief Inspector, Deputy Chief Inspectors and Inspectors under sub-section (*8*) of section 5;

(*b*) the fee payable for registration of boiler under sub-section (*2*) of section 12;

(*c*) the period within which Inspector shall be required to examine the boiler under sub-section (*3*) of section 12;

(*d*) the manner of reporting transfer of boilers from one place to another within State under sub-section (*9*) of section 12;

(*e*) the manner of inquiry in respect of an accident under sub-section (*4*) of section 23;

(*f*) the manner for making appeals under sub-section (*2*) of section 24;

(*g*) the procedure for disposing of appeals under sub-section (*3*) of section 24;

(*h*) the manner in which the penalties, fines and costs levied under this Act shall be utilised under sub-section (*2*) of section 32;

(*i*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 35; and

(*j*) the form and manner of preferring appeal under sub-section (*1*) of section 36.

(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.

Finality of orders.

43. An order of the Central Government under sections 25 and 26, or of the Chief Inspector, or of a Deputy Chief Inspector, or of an Inspector, shall be final and shall not be called in question in any court.

Power to remove difficulties.

44. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

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Repeal and savings.

45. (*1*) The Boilers Act, 1923 is hereby repealed. 5 of 1923.

(*2*) Notwithstanding such repeal,—

(*a*) any notification, rule, regulation, bye-law, order or exemption issued, made or granted under the Act so repealed shall have effect as if it had been issued, made or granted under the provisions of this Act, till new notification, rule, regulation, bye-law, order or exemption is issued, made or granted under this Act;

(*b*) any office established or created, officer appointed and any body constituted under the Act so repealed shall continue and shall be deemed to have been established, created, appointed or constituted under this Act;

(*c*) any document referring to the Act so repealed shall be construed as referring to this Act or to the provision of this Act;

(*d*) any fine or penalty levied under the Act so repealed may be recovered as if it had been levied under this Act;

(*e*) any offence committed under the Act so repealed may be prosecuted and punished as if it had been committed under this Act;

(*f*) any boiler registered under the Act so repealed shall be deemed to have been registered under this Act;

(*g*) any certificate of competency or proficiency, exemption, or any other certificate or document issued, made or granted under the Act so repealed and in force at the commencement of this Act shall be deemed to have been issued, made or granted under this Act and shall, unless cancelled under this Act, continue in force until the date shown in the certificate or document, as the case may be;

(*h*) any proceeding pending before any court under the Act so repealed may be tried or disposed of under the corresponding provisions of this Act;

(*i*) any inspection, investigation or inquiry ordered to be done under the provisions of the Act so repealed shall continue to be proceeded with as if such inspection, investigation or inquiry is ordered to be done under the corresponding provisions of this Act.

(*3*) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals. 10 of 1897.

(*4*) Notwithstanding the repeal of the aforesaid Act, the Board constituted under the Act so repealed shall continue to function till a new Board is constituted under this Act.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE IMMIGRATION AND FOREIGNERS ACT, 2025

No. 13 of 2025

[4*th April,* 2025.]

An Act to confer upon the Central Government certain powers to provide for requirement of passports or other travel documents in respect of persons entering into and exiting from India and for regulating matters related to foreigners including requirement of visa and registration and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Immigration and Foreigners Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "accommodation" means a temporary or permanent premises of any nature, where a foreigner is accommodated;

(*b*) "carrier" means a person or entity, including any association of persons or company, whether incorporated or not, who is engaged in the business of transporting passengers or cargo by air, water or land by aircraft or ship or any other mode of transport;

(*c*) "civil authority" means such authority as may be appointed by the Central Government in this behalf for such area as it thinks fit;

(*d*) "entry" means entry by air, water or land;

(*e*) "exit" means exit by air, water or land;

(*f*) "foreigner" means a person who is not a citizen of India;

(*g*) "immigration function" means any one of the functions relating to—

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(*i*) the visa issuance and regulation of entry into;

(*ii*) transit through;

(*iii*) stay in; or

(*iv*) movement within and exit from,

India, under the provisions of this Act or rules or orders or directions made thereunder;

(*h*) "Immigration Officer" means any officer authorised by the Central Government to carry out immigration functions or such other functions as may be prescribed and includes the Chief Immigration Officer;

(*i*) "immigration post" means the point of entry into and exit from India for the purpose of immigration functions as may be notified by the Central Government;

(*j*) "keeper of accommodation" means the person in charge of the management of an accommodation and includes any person authorised by him to perform the duties of the keeper of the accommodation;

(*k*) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;

(*l*) "order" means the instructions issued under any of the provisions of this Act or the rules made thereunder;

(*m*) "other travel document" means the Emergency Certificate or Certificate of Identity or such other travel document which has been issued by or under the authority of the Central Government or Government of a foreign country or any other organisation as may be recognised for this purpose by the Central Government, subject to such conditions as may be prescribed;

(*n*) "passport" means a passport issued or deemed to have been issued under the provisions of the Passport Act, 1967 and includes a passport which have been issued by or under the authority of the Government of a foreign country subject to such conditions as may be prescribed; 15 of 1967.

(*o*) "prescribed" means prescribed by rules made under this Act;

(*p*) "Prohibited place" means any place as the Central Government may, by order, specify in this behalf;

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(*q*) "Protected area" means any area contiguous with India's international border or any other area, as the Central Government may, by order, specify in this behalf;

(*r*) "Registration Officer" means a Registration Officer authorised by the Central Government in this behalf for such area as it thinks fit and includes such officer authorised by him with the approval of the Central Government to perform the duties of the Registration Officer on his behalf;

(*s*) "Restricted area" means any area within India and outside the protected area, as the Central Government may, by order, specify in this behalf;

(*t*) "visa" means an authorisation by such authority as may be prescribed in this behalf, permitting a foreigner to enter into or transit through or stay in or exit from the territory of India.

CHAPTER II

MATTERS RELATED TO IMMIGRATION

Requirement of passport or other travel document and visa.

3. (*1*) No person proceeding from any place outside India shall enter, or attempt to enter, India by air, water or land unless he is in possession of a valid passport or other travel document, and in case of a foreigner, also a valid visa, and any foreigner while present in India shall also be required to possess valid passport or other valid travel document and valid visa, unless exempted under section 33 or through intergovernmental agreements:

Provided that notwithstanding anything contained in this sub-section, no foreigner shall be allowed to enter into or stay in India, if he is found inadmissible to do so on account of threat to national security, sovereignty and integrity of India, relations with a foreign State or public health or on such other grounds as the Central Government may, specify in this behalf:

Provided further that the decision of the Immigration Officer in this regard shall be final and binding.

15 of 1967.

(*2*) Notwithstanding anything contained in section 3 of the Passports Act, 1967, no person shall depart or attempt to depart from India by air, water or land unless he is in possession of a valid passport or other travel document and in case of a foreigner, also a valid visa:

Provided that notwithstanding anything contained in this sub-section, no person shall be allowed to depart or exit from India, if his presence is required in India by any authorised agency or on such grounds as the Central Government may, by order, specify in this behalf:

Provided further that the decision of the Immigration Officer in this regard shall be final and binding.

(*3*) The Immigration Officer may examine the passport or other travel document and visa of a foreigner during his entry into, transit through, stay in, movement within India and also require him to furnish such information as may be necessary and appropriate.

(*4*) The Immigration Officer may seize a passport or other travel document of any person which has been declared as lost or stolen or considered as damaged or forged or fraudulently obtained or on the direction of the passport issuing authority or courts.

(*5*) The overall supervision, direction and control on visa and related matters shall vest in and be exercised by the Central Government.

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Immigration posts for entry or exit.

4. (*1*) The Central Government may notify the designated immigration posts for entry into or exit from India at such places as may be specified.

(*2*) A designated immigration post for entry into or exit from India shall be manned by an Immigration Officer or such other officers as may be specified by the Bureau of Immigration constituted under section 5.

Bureau of Immigration.

5. (*1*) There shall be constituted a Bureau called the Bureau of Immigration for performing the immigration functions and such other functions as may be prescribed.

(*2*) The Bureau of Immigration referred to in sub-section (*1*) shall consist of such number of officers appointed by the Central Government in such manner as may be prescribed.

(*3*) The general supervision, directions and control of the Bureau of Immigration, shall vest in and be exercised by the Central Government and the overall supervision of the immigration functions and such other functions as may be prescribed, shall vest in the officer appointed by the Central Government as Commissioner of Bureau of Immigration.

(*4*) The Commissioner, Bureau of Immigration shall, in discharge of his duties under this Act, be assisted by the Foreigners Regional Registration Officers, Foreigners Registration Officers, Chief Immigration Officers and such Immigration Officers as may be authorised by the Central Government in this behalf.

CHAPTER III

MATTERS RELATED TO FOREIGNERS

Registration of foreigners.

6. The foreigners on arrival in India shall be required to register with the Registration Officer concerned, subject to such conditions and in such manner as may be prescribed.

Power to issue orders, directions or instructions.

7. (*1*) The Central Government may, by an order or direction or instruction, make provisions, either generally or with respect to all foreigners or with respect to any particular foreigner or any specified class or description of foreigner, for prohibiting, regulating or restricting the entry of foreigners into India or, their departure therefrom or their presence or continued presence therein.

(*2*) In particular, and without prejudice to the generality of the foregoing power, the orders or directions or instructions issued under this section may provide that the foreigner—

(*a*) shall not enter India, or shall enter India only at such times and by such route and at such port or place and subject to the observance of such conditions on arrival as may be specified;

(*b*) shall not depart from India, or shall depart only at such times and by such route and from such port or place and subject to the observance of such conditions on departure as may be specified;

(*c*) shall not remain in India or in any specified area therein;

(*d*) shall, if he has been required by order or direction or instruction under this section not to remain in India, meet from any resources at his disposal the cost of his removal from India and of his maintenance therein pending such removal;

(*e*) shall remove himself to, and remain in, such area in India as may be specified;

(*f*) shall comply with such conditions as may be specified—

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(*i*) requiring him to present himself for examination, for such information in such manner, at such time, as may be required;

(*ii*) requiring him to reside in a particular place;

(*iii*) imposing any restrictions on his movements;

(*iv*) requiring him to furnish such proof of his identity and to report such particulars to such authority in such manner and at such time and place as may be specified;

(*v*) requiring him to allow his photograph and biometric information, as may be specified, to be taken and to furnish specimens of his handwriting and signature to such authority and at such time and place as may be specified;

(*vi*) requiring him to submit himself to such medical examination by such authority and at such time and place as may be specified;

(*vii*) prohibiting him from association with persons of a specified description;

(*viii*) prohibiting him from engaging in activities of a specified description;

(*ix*) prohibiting him from using or possessing specified articles;

(*x*) regulating his conduct in any such particular as may be specified.

(*3*) In addition to the foregoing, the Central Government may make provision for any matter which is to be or may be specified and for such incidental and supplementary matters as may be expedient or necessary for giving effect to this Act.

(*4*) Any authority specified in this behalf may, with respect to any particular foreigner, issue order or direction or instruction under clause (*f*) of sub-section (*2*).

Obligation of keeper of accommodation and others to furnish particulars.

8. (*1*) It shall be the duty of the keeper of accommodation to submit to the Registration Officer such information in respect of foreigners accommodated in such accommodation and in such manner as may be prescribed:

Provided that subject to provisions of sub-section (*3*), provisions of this sub-section shall not be applicable to residential premises of non-commercial nature.

(*2*) Every foreigner accommodated in such accommodation shall furnish to the keeper of accommodation thereof such particulars as may be required by him.

(*3*) If in any area as may be specified in this behalf, the civil authority so directs, it shall be the duty of every person occupying or having under his control any residential premises to submit to the Registration Officer in such manner such information in respect of foreigner accommodated in such premises as may be specified.

Obligation of Universities and Educational Institutions.

9. Every University and Educational Institution or any other institution admitting any foreigner shall furnish information to the Registration Officer in respect of such foreigner in such manner as may be prescribed.

Obligation of hospital, nursing home or any other medical institution.

10. Every hospital, nursing home or any other such medical institution providing medical, lodging or sleeping facility in their premises shall furnish information in respect of any foreigner taking indoor medical treatment or their attendant for whom such lodging or sleeping facility has been provided to the Registration Officer in such manner as may be prescribed.

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Visit to Protected or Restricted area or Prohibited places.

11. No foreigner shall enter or stay in Protected area or Restricted area or Prohibited place without a special permit or permission granted by such authority as may be specified by an order published in the Official Gazette in this behalf and subject to such conditions as specified therein.

Change of name of foreigner in India.

12. (*1*) No foreigner who was in India on the date on which this Act came into force shall, while in India after that date, assume or use or purport to assume or use for any purpose, any name other than that by which he was ordinarily known immediately before the said date, except where a specific permission for change of name has been granted by such authority in such manner as may be prescribed.

(*2*) No foreigner who has entered into India after the date on which this Act came into force shall, while in India after the date of his entry, assume or use or purport to assume or use for any purpose, any name other than that by which he was ordinarily known immediately before the said date of entry, except where a specific permission for change of name has been granted by such authority as may be prescribed.

(*3*) For the purpose of this section—

(*a*) the expression "name" includes a surname; and

(*b*) a name shall be deemed to be changed if the spelling thereof is altered.

(*4*) Nothing contained in this section shall apply to the assumption or use by any married woman, of her husband's name.

Foreigners whose movements are restricted.

13. (*1*) Any foreigner in respect of whom there is in force an order under clause (*f*) of sub-section (*2*) of section 7 requiring him to reside at a place set apart for the residence under supervision, for a number of foreigners, shall, while residing therein, be subject to such conditions as to maintenance, discipline and the punishment of offences and breaches of discipline as the Central Government may from time to time by order determine.

(*2*) No person shall—

(*a*) knowingly assist such a foreigner to escape from custody or the place set apart for his residence, or knowingly harbour any such foreigner; or

(*b*) give such a foreigner any assistance with intent thereby to prevent, hinder or interfere with the apprehension of such a foreigner.

(*3*) The Central Government may, by order, provide for regulating access to, and the conduct of persons in, places in India where such a foreigner whose movements are restricted is lodged, and for prohibiting or regulating the dispatch or conveyance from outside such places to or for such a foreigner therein of such articles as may be prescribed.

Power to control places frequented by foreigners.

14. (*1*) The civil authority may, subject to such conditions as may be prescribed, direct the owner or keeper having control of any premises frequented by any foreigner—

(*a*) to close such premises either entirely or during specified periods;

(*b*) to use or permit the use of such premises only under such conditions as may be specified; or

(*c*) to refuse admission to such premises either to all foreigners or to any specified foreigner or class of foreigners.

(*2*) A person to whom any direction has been given under sub-section (*1*) shall not, while such direction remains in force, use or permit to be used any other premises for any of the aforesaid purposes, except with the previous permission in writing of the civil authority and in accordance with any conditions which that authority may think fit to impose.

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(*3*) Any person to whom any direction has been given under sub-section (*1*) and who is aggrieved thereby may, within thirty days from the date of such direction, appeal to the Central Government, and the decision of the Central Government in the matter shall be final.

Foreigner who is national of more than one foreign country.

15. When a foreigner, while in India with a valid passport or other travel document and valid visa, is recognised as a national by the law of more than one foreign country, the civil authority or Immigration Officer may, after due verification of all available documents and inquiry, treat that foreigner as the national of the country on whose passport or travel document he had entered into India or with which he appears to be most closely connected for the time being and the decision of civil authority or Immigration Officer in this regard shall be final:

Provided that the Central Government, either of its own motion or on an application by the foreigner concerned, may revise any such decision.

Burden of proof.

16. If in any case, not falling under section 15, any question arises with reference to this Act or any rule or order made or direction given thereunder, whether any person is or is not a foreigner of a particular class or description, the onus of proving that such person is not a foreigner or is not a foreigner of such particular class or description, as the case may be, shall, notwithstanding anything contained in the Bharatiya Sakshya Adhiniyam, 2023, lie upon such person.

47 of 2023.

CHAPTER IV

LIABILITY OF CARRIERS

Obligation of carriers and like.

17. (*1*) The carrier landing or embarking at a port or place in India shall furnish to a civil authority or Immigration Officer—

(*i*) the passenger and crew manifest;

(*ii*) the advance passenger information data of passengers and crew on board of such aircraft, vessel or other mode of transport, as the case may be; and

(*iii*) the passenger name record information of passengers arriving or departing,

in such form, containing such particulars, in such manner and within such time, as may be prescribed.

(*2*) For the purposes of sub-section (*1*), the expression "passenger name record information" means the records prepared by an operator of any aircraft or vessel or other mode of transport or his authorised agent for each journey booked by or on behalf of any passenger.

(*3*) Where the information referred to in sub-section (*1*) is not furnished to civil authority or Immigration Officer within the prescribed time and manner or false information is furnished and if civil authority or Immigration Officer is satisfied that there was no sufficient cause for such delay in furnishing the information or in the manner prescribed, the carrier shall be liable to such penalty specified in section 18 for each such information:

Provided that no penalty shall be imposed without giving the carrier an opportunity of being heard in the matter.

(*4*) Any person aggrieved by the penalty imposed under sub-section (*3*), may prefer an appeal to such authority in such form, manner and accompanied by such fee as may be prescribed.

(*5*) Every such appeal shall be preferred within a period of thirty days from the date of the order appealed against:

Provided that the appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of thirty days, permit the appellant to prefer the appeal within a further period not exceeding thirty days.

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(*6*) On receipt of any such appeal, the appellate authority shall, after giving the parties an opportunity of being heard and after making such inquiry as it deems proper, make such order, as it may think fit, confirming, modifying or reversing the order appealed against.

(*7*) Any District Magistrate or any Commissioner of Police or, where there is no Commissioner of Police, any Superintendent of Police or the civil authority or Immigration Officer may, for any purpose connected with the enforcement of this Act or any rule or any order made thereunder, require the carrier to furnish such information as may be prescribed in respect of passengers or members of the crew on such aircraft, vessel or other mode of transport, as the case may be.

(*8*) Any passenger on such carrier and any member of the crew of such carrier shall furnish to the carrier, any information required by him for the purpose of furnishing the information referred to in sub-section (*1*) or for furnishing the information required under sub-section (*7*).

(*9*) If any foreigner whose entry has been refused, such foreigner shall be handed over to the carrier by the Immigration Officer and it shall be the responsibility of that carrier to ensure his removal from India without delay.

(*10*) If any foreigner enters into India in contravention of any provisions of this Act or any rule or order made thereunder, the civil authority or Immigration Officer may, within two months from the date of such entry, direct the carrier on which such entry was effected to provide accommodation, otherwise than at the expense of Central Government, on such aircraft or a vessel or any other mode of transport for the purpose of removing the said foreigner from India.

(*11*) The carrier which is about to carry passengers from a port or place in India to any destination outside India, if so directed by the Central Government and on tender of payment therefor at the current rates, shall provide on the aircraft or vessel or any other mode of transport, accommodation to such port or place outside India, being a port or place at which the aircraft or vessel or any other mode of transport is due to call, as the Central Government may specify, for any foreigner ordered under section 7 not to remain in India and for his dependents, if any, travelling with him.

(*12*) The carrier shall not cause or permit the aircraft or vessel or any other mode of transport to depart from a port or place in India until a clearance has been obtained from the Immigration Officer on submission of general declaration in such form, manner and with such particulars, as may be prescribed.

(*13*) For the purposes of this section,—

(*a*) "carrier" shall also include pilot of aircraft, master of vessel, or company representative or station manager or operator of such aircraft or vessel or any other mode of transport or any person authorised by such carrier to discharge on his behalf any of the duties imposed on him by this section;

(*b*) "passenger" means any person not being a *bona fide* member of the crew, travelling or seeking to travel on an aircraft or a vessel or any other mode of transport.

CHAPTER V

OFFENCES, PENALTIES AND APPEAL

Liability of carrier to pay penalty.

18. The carrier, for contravention of the provisions of section 17, shall be liable to a penalty which may extend to fifty thousand rupees.

Liability of carriers for passengers brought into India.

19. (*1*) Where the civil authority or Immigration Officer is of the opinion that any carrier has brought a person, in contravention of the provisions of section 3 and rules or orders made thereunder, into India, he may, by order impose a penalty which shall not be less than two lakh rupees, but may extend to five lakh rupees, on such carrier:

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Provided that no order shall be passed without giving the carrier an opportunity of being heard in the matter.

(*2*) Any person aggrieved by an order made under sub-section (*1*), may prefer an appeal to such authority in such form, manner and accompanied by such fee as may be prescribed.

(*3*) Every such appeal shall be preferred within a period of thirty days from the date of the order appealed against:

Provided that the appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of thirty days, permit the appellant to prefer the appeal within a further period of thirty days.

(*4*) On receipt of any such appeal, the appellate authority shall, after giving the parties a reasonable opportunity of being heard and after making such inquiry as it deems proper, make such order, as it may think fit, confirming, modifying or reversing the order appealed against.

(*5*) Where any penalty imposed under this section is not paid, the civil authority or Immigration Officer may recover the penalty so payable by—

(*a*) seizing or detaining the aircraft or the ship or any other mode of transport of the carrier;

(*b*) seizing, detaining or selling any goods or properties belonging to the carrier; or

(*c*) such other means as may be notified.

Contravention or attempts to contravene provisions of Act.

20. (*1*) Any person who contravenes or attempts to contravene, or abets or attempts to abet, or does any act preparatory to a contravention of, any of the provisions of this Act or of any rule or order made or direction given thereunder, or fails to comply with any direction given in pursuance of any such order, shall be deemed to have contravened the provisions of this Act.

(*2*) Any person who, knowing or having reasonable cause to believe that any other person has contravened the provisions of this Act or of any rule or order made or direction given thereunder, gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention shall be deemed to have abetted that contravention.

(*3*) The carrier, by means of which any foreigner enters or leaves India in contravention of this Act or any rule or order made thereunder, or direction given in pursuance of section 7 shall, unless he proves that he exercised all due diligence to prevent the said contravention, be deemed to have contravened this Act.

Penalty for entry without valid passport or other travel document.

21. Any foreigner who enters into any area in India without a valid passport or other travel document, including visa required for such entry in contravention of provisions of section 3 of this Act or of any rule or order made thereunder or any direction given in pursuance thereof, shall be punishable with an imprisonment for a term which may extend to five years or with fine which may extend to five lakh rupees or with both.

Penalty for using or supplying forged or fraudulently obtained passport or other travel document and visa.

22. Whoever knowingly uses or supplies a forged or fraudulently obtained passport or other travel document or visa for entering into India or staying in or exiting from India, shall be punishable with an imprisonment for a term which shall not be less than two years, but may extend to seven years and shall also be liable to fine which shall not be less than one lakh rupees, but may extend to ten lakh rupees:

Provided that any attempt for above mentioned use of forged or fraudulently obtained passport or any other travel document or visa found for such entry or exit from India shall also be treated as an offence under this section.

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Penalty for contraventions of other provisions of this Act.

23. Whoever,—

(*a*) being a foreigner, remains in any area in India for a period exceeding the period for which the visa was issued to him or stays in India without a valid passport or other valid travel document in contravention of provisions of section 3 or does any act in violation of the conditions of the valid visa issued to him for his entry and stay in India or any part thereunder;

(*b*) contravenes any other provisions of this Act, other than sections 17 and 19, or of any rule or order made thereunder or any direction or instruction given in pursuance of this Act or such order or direction or instruction for which, no specific punishment is provided under this Act,

shall be punishable with an imprisonment for a term which may extend to three years or with a fine which may extend to three lakh rupees or with both.

Penalty for abetment.

24. (*1*) Whoever abets any offence punishable under sections 21 or 22 or 23 shall, if the act abetted is committed in consequence of the abetment, be punishable with the same punishment as provided for those offences.

(*2*) For the purposes of this section,—

(*i*) an act or offence is said to be committed in consequence of the abetment, when it is committed in consequence of the instigation, or in pursuance of the conspiracy, or with the aid which constitutes the offence;

(*ii*) the expression "abetment" shall have the same meaning as assigned to it under section 45 of the Bharatiya Nyaya Sanhita, 2023. 45 of 2023.

Compounding of certain offences.

25. (*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, any offence punishable under sections 21, 23 or section 24 whether committed by an individual or a company or an organisation or any officer or employee or a representative thereof, may, either before the institution of prosecution or during trial, be compounded by such officers or authorities and for such sums as the Central Government may, by notification, specify in this behalf: 46 of 2023.

Provided that the sum so specified shall not, in any case, exceed the maximum amount of the fine which may be imposed under sections 21 or 23 for the offence so compounded.

(*2*) Nothing contained in sub-section (*1*) shall apply to an offence committed, by an individual or a company or an organisation or any officer or employee or representative thereof within a period of three years from the date on which a similar offence committed by it or him was compounded under this section.

(*3*) Every officer or authority referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the directions, control and supervision of the Central Government.

(*4*) Where any offence is compounded before the institution of any prosecution or before commencement of trial, no prosecution shall be instituted in relation to such offence, against the offender in relation to whom the offence is so compounded.

(*5*) Where the compounding of an offence is made after the institution of prosecution or during trial, such compounding shall be brought by the authority specified for such compounding in writing, to the notice of the court in which the prosecution or trial is pending and on such notice of the compounding of offences being given, the individual or the company or the organisation or any officer or employee in relation to whom the offence is so compounded shall be discharged.

(*6*) For the purposes of this section, any second or subsequent offence committed after the expiry of a period of three years from the date on which the offence was previously compounded, shall be deemed to be a first offence.

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Power to arrest.

26. Any officer of police, not below the rank of a Head Constable may arrest without warrant any person who has contravened or against whom a reasonable suspicion exists that he has contravened section 3 or any rule or order made thereof and the provisions of section 58 of the Bharatiya Nagarik Suraksha Sanhita, 2023 shall, so far as may be, apply in the case of any such arrest.

46 of 2023.

CHAPTER VI

MISCELLANEOUS

Power to give effect to orders, directions, and like.

27. (*1*) Any authority empowered by or under or in pursuance of the provisions of this Act or rule or order made thereunder to give any direction or to exercise any other power may, in addition to any other action expressly provided for in this Act, take or cause to be taken such steps and use, or cause to be used, such force as may, in its opinion, be reasonably necessary for securing compliance with such direction or for preventing or rectifying any breach thereof, or for the effective exercise of such power, as the case may be.

(*2*) Any police officer, not below the rank of Head Constable, may take such steps and use such force as may, in his opinion, be reasonably necessary for securing compliance with any rule or order made or direction given under or in pursuance of the provisions of this Act or for preventing or rectifying any breach of such rule or order or direction.

(*3*) The power conferred by this section shall be deemed to confer upon any person acting in exercise thereof a right of access to any land or other property whatsoever.

Power to delegate authority.

28. The Central Government may, by notification, direct that any power or functions which may be exercised or performed by it under this Act or by any rule or order made thereunder, subject to such conditions, if any, as it may specify in such notification, be exercised or performed—

(*a*) by such officer or authority subordinate to the Central Government;

(*b*) by any State Government or by any officer or authority subordinate to such Government or any officer or authority authorised by such Government.

Power of removal.

29. The Central Government may, by general or special order, direct the removal of a foreigner from India for contravention of any of the provisions of this Act or any rule or order made thereunder or an adverse security report, and thereupon any officer of the Government shall have all reasonable powers necessary to enforce such directions.

Power to make rules.

30. (*1*) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) such other functions to be carried out by Immigration Officer under clause (*h*) of section 2;

(*b*) the conditions subject to which the other travel document issued under clause (*m*) of section 2;

(*c*) the conditions subject to which the passport issued under clause (*n*) of section 2;

(*d*) the authority authorised to grant visa under clause (*t*) of section 2;

(*e*) such other functions to be performed by the Bureau of Immigration under sub-section (*1*) of section 5;

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(*f*) the manner of appointment of officers of the Bureau of Immigration under sub-section (*2*) of section 5;

(*g*) the other functions which shall vest in the officers appointed by the Central Government as Commissioners of the Bureau of Immigration under sub-section (*3*) of section 5;

(*h*) the conditions and the manner subject to which the foreigners on arrival in India shall be required to register with the Registration Officer under section 6;

(*i*) the manner of submission of the information of foreigners to the Registration Officer by the keeper of accommodation under section 8;

(*j*) the manner of submission of the information of foreigners to the Registration Officer by the Universities and Educational Institutions under section 9;

(*k*) the manner of submission of the information of foreigners to the Registration Officer by the hospitals, nursing homes and other medical institutions under section 10;

(*l*) the authority and the manner for change of name of a foreigner subject to a specific permission under sub-sections (*1*) and (*2*) of section 12;

(*m*) the restriction of the dispatch of such articles to or for a foreigner under sub-section (*3*) of section 13;

(*n*) the conditions subject to which the civil authority may exercise the power to control places frequented by foreigners under section 14;

(*o*) the form, particulars, the manner and the time within which the information to be furnished by carrier to the civil authority or Immigration Officer under sub-section (*1*) of section 17;

(*p*) the appellate authority, form, manner and the fee to be accompanied for filing an appeal under sub-section (*4*) of section 17;

(*q*) the information to be required by District Magistrate or any Commissioner of Police from the carrier under sub-section (*7*) of section 17;

(*r*) the form, manner and such particulars to be submitted by the carrier to the Immigration Officer under sub-section (*12*) of section 17;

(*s*) the appellate authority, form, manner and the fee to be accompanied for filing an appeal under sub-section (*2*) of section 19;

(*t*) any matter which is to be or may be prescribed or in respect of which provision is to be made by rules.

Rules to be laid before Parliament.

31. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Protection of action taken in good faith.

32. No suit or any other proceeding shall lie against any person for anything done, or intended to be done in good faith under this Act or any rule or order made thereunder.

Power to exempt in certain cases.

33. (*1*) The Central Government may, by order published in the Official Gazette, declare that all or any of the provisions of this Act or of any rule or order made thereunder shall not apply, or shall apply only in such circumstances or with such exceptions or modifications or subject to such conditions as may be specified in such order, to or in relation to—

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(*a*) the citizens or class of citizens of any such country as may be so specified; or

(*b*) any other individual foreigner or class or description of foreigner.

(*2*) The Central Government may, if it is of the opinion that it is necessary or expedient so to do in the public interest or to fulfil the international obligation, by order published in the Official Gazette and subject to such conditions as may be specified therein, exempt any carrier or class of carriers from the operations of all or any of the provisions of this Act and may, as often as may be necessary, revoke or modify such order.

(*3*) A copy of every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Application of other laws not barred.

34. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law for the time being in force.

Power to remove difficulties.

35. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and saving.

34 of 1920.
16 of 1939.
31 of 1946.
52 of 2000.

36. (*1*) The Passport (Entry into India) Act, 1920, the Registration of Foreigners Act, 1939, the Foreigners Act, 1946 and the Immigration (Carriers' Liability) Act, 2000 (hereinafter referred to as repealed Acts) are hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken or purported to have been done or taken, including any rules, orders, directions, instructions, regulations or any proceedings made or issued or taken or given or any penalty or fine imposed under the repealed Acts shall, in so far as it is not inconsistent with the provision of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.

(*3*) The mention of the particular matters referred to in sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal.

10 of 1897.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 6th day of April, 2026 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 6th day of April, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE INSOLVENCY AND BANKRUPTCY CODE (AMENDMENT) ACT, 2026

NO. 6 OF 2026

[6*th April*, 2026.]

An Act further to amend the Insolvency and Bankruptcy Code, 2016.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Insolvency and Bankruptcy Code (Amendment) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 3.

2. In section 3 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as the principal Act), 31 of 2016.—

(*a*) after clause (*27*), the following clause shall be inserted, namely:—

'(*27A*) "registered valuer" shall have the same meaning as assigned to it under Chapter XVII of the Companies Act, 2013;'; 18 of 2013.

(*b*) in clause (*31*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that the security interest shall exist only if it creates a right, title or interest or a claim to a property pursuant to an agreement or arrangement, by the act of two or more parties, and shall not include a security interest created merely by operation of any law for the time being in force;";

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(*c*) after clause (*31*), the following clause shall be inserted, namely:—

'(*31A*) "service provider" means an insolvency professional, insolvency professional agency, information utility, registered valuer and any person falling within the category of persons notified by the Central Government, for rendering services in relation to insolvency and bankruptcy processes under this Code and is registered with the Board;'.

Amendment of section 5.

3. In section 5 of the principal Act,—

(*a*) clause (*2A*) shall be re-numbered as clause (*2B*) thereof and before clause (*2B*) as so re-numbered, the following clause shall be inserted, namely:—

'(*2A*) "avoidance transaction" means a transaction as referred to in sections 43, 45, 49 and 50;';

(*b*) after clause (*9*), the following clause shall be inserted, namely:—

'(*9A*) "fraudulent or wrongful trading" means the fraudulent or wrongful trading as referred to in section 66;';

(*c*) in clause (*11*), the following proviso shall be inserted, namely:—

"Provided that where multiple applications for initiation of the corporate insolvency resolution process in respect of a corporate debtor are pending before the Adjudicating Authority on the insolvency commencement date, the initiation date shall be the date on which the first such application was made before the Adjudicating Authority.";

(*d*) in clause (*26*), in the *Explanation*, for the words "merger, amalgamation and demerger", the words "merger, amalgamation, demerger and sale of one or more assets of the corporate debtor through one or more plans proposed by one or more resolution applicants subject to such conditions as may be specified" shall be substituted;

(*e*) in clause (*28*), after the words "owed by the corporate debtor" occurring at the end, the words "to the members of the committee of creditors who are eligible to vote" shall be inserted.

Amendment of section 7.

4. In section 7 of the principal Act,—

(*a*) in sub-section (*4*), the proviso shall be omitted;

(*b*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

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"(*5*) The Adjudicating Authority shall, within fourteen days of the receipt of the application under sub-section (*2*), by an order—

(*a*) admit the application, if it is satisfied that a default has occurred and the application under sub-section (*2*) is complete, and there is no disciplinary proceeding pending against the proposed resolution professional; or

(*b*) reject the application, if it is satisfied that a default has not occurred or the application under sub-section (*2*) is incomplete or a disciplinary proceeding is pending against the proposed resolution professional:

Provided that the Adjudicating Authority shall, before rejecting the application under clause (*b*), give a notice to the applicant to rectify the defect in his application within seven days from the date of receipt of such notice from the Adjudicating Authority:

Provided further that if the Adjudicating Authority has not passed an order under this sub-section within a period of fourteen days from the date of receipt of the application under sub-section (*2*), it shall record the reasons for such delay in writing.

Explanation I.—For the purposes of this sub-section, it is hereby clarified that where the requirements under clause (*a*) have been complied with, no other ground shall be considered to reject an application filed under this section.

Explanation II.—For the removal of doubts, it is hereby clarified that where a record of default in respect of a financial debt owed to a financial institution recorded with the information utility has been furnished along with the application filed by such financial institution under this section, such record shall be considered sufficient for the Adjudicating Authority to ascertain the existence of default under this section.".

5. In section 9 of the principal Act,— Amendment of section 9.

(*a*) in sub-section (*3*), in clause (*e*), for the words "such other information, as may be prescribed", the words "any other information, as may be specified" shall be substituted;

(*b*) in sub-section (*5*), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that if the Adjudicating Authority has not passed an order under this sub-section within a period of fourteen days from the date of receipt of application under sub-section (*2*), it shall record the reasons for such delay in writing.".

6. In section 10 of the principal Act,— Amendment of section 10.

(*a*) in sub-section (*3*),—

(*i*) in clause (*a*), for the words "for such period as may be specified;", the words "and any other information, as may be specified; and" shall be substituted;

(*ii*) clause (*b*) shall be omitted;

(*b*) in sub-section (*4*),—

(*i*) in clause (*a*), the words "and no disciplinary proceeding is pending against the proposed resolution professional" shall be omitted;

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(*ii*) in clause (*b*), the words "or any disciplinary proceeding is pending against the proposed resolution professional" shall be omitted;

(*iii*) after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that if the Adjudicating Authority has not passed an order under this sub-section within a period of fourteen days from the date of receipt of the application under sub-section (*2*), it shall record the reasons for such delay in writing.".

Amendment of section 11.

7. In section 11 of the principal Act, in clause (*ba*), after the words, figures and letter "under Chapter III-A", the words, figures and letter "or Chapter IV-A" shall be inserted.

Substitution of new section for section 12A.

8. For section 12A of the principal Act, the following section shall be substituted, namely:—

Withdrawal of application admitted under section 7, 9 or 10.

"12A. (*1*) Subject to sub-section (*2*), the Adjudicating Authority may allow the withdrawal of an application admitted under section 7, 9 or 10, on an application made by the resolution professional, with the approval of ninety per cent. voting share of the committee of creditors in such manner as may be specified.

(*2*) Notwithstanding anything contained in any law for the time being in force, an application admitted under section 7, 9 or 10 shall not be withdrawn—

(*a*) before the constitution of the committee of creditors under sub-section (*1*) of section 21; and

(*b*) after the first invitation for submission of a resolution plan has been issued by the resolution professional.

(*3*) The Adjudicating Authority shall pass an order under sub-section (*1*) within a period of thirty days from the date of receipt of the application:

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.".

Amendment of section 14.

9. In section 14 of the principal Act,—

(*a*) in sub-section (*1*), for the words, brackets and figures "sub-sections (*2*) and (*3*)", the words, brackets, figures and letter "sub-sections (*2*), (*2A*) and (*3*)" shall be substituted;

(*b*) in sub-section (*3*), in clause (*b*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that the provisions of sub-section (*1*) shall also apply where the surety seeks to initiate or continue any action or proceedings against the corporate debtor pursuant to a contract of guarantee.".

Amendment of section 16.

10. In section 16 of the principal Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Where the application for corporate insolvency resolution process is made by a financial creditor, the resolution professional, as proposed in the application under section 7, shall be appointed as the interim resolution professional, if no disciplinary proceedings are pending against him.";

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(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) Where an application for the corporate insolvency resolution process is made under section 10, the Adjudicating Authority shall make a reference to the Board for the recommendation of an insolvency professional who may act as an interim resolution professional.";

(*c*) in sub-section (*4*), after the word, brackets and figure "sub-section (*3*)", the words, brackets, figure and letter "or sub-section (*3A*), as the case may be," shall be inserted.

Amendment of section 18.

11. In section 18 of the principal Act, in clause (*b*),—

(*a*) after the words "submitted by creditors to him", the words "in such manner as may be specified" shall be inserted;

(*b*) the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that the interim resolution professional, while collating the claims, shall verify them, and, if required, determine the value of such verified claims.".

Amendment of section 19.

12. In section 19 of the principal Act,—

(*a*) in the marginal heading, for the word "Personnel", the word "Persons" shall be substituted;

(*b*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Any person who is or has been a personnel of the corporate debtor or its promoter or associated with the management of the corporate debtor, or engaged in a contract for service with the corporate debtor, shall extend all assistance and cooperation to the interim resolution professional as may be required by him for the purposes of managing the affairs of the corporate debtor or performing the duties conferred on him under this Chapter.";

(*c*) in sub-section (*2*), for the words "any personnel of the corporate debtor, its promoter", the words, brackets and figure "any person referred to in sub-section (*1*)" shall be substituted;

(*d*) in sub-section (*3*)—

(*i*) for the words "direct such personnel", the words, brackets and figure "direct such person referred to in sub-section (*1*)" shall be substituted;

(*ii*) for the words "resolution professional", the words "interim resolution professional" shall be substituted;

(*e*) after sub-section (*3*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the purposes of this section, it is hereby clarified that references to the interim resolution professional shall also include references to the resolution professional.".

Amendment of section 21.

13. In section 21 of the principal Act, after sub-section (*10*), the following sub-section shall be inserted, namely:—

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"(*11*) Where the liquidation process of the corporate debtor is initiated under Chapter III, the committee of creditors constituted under this section shall also supervise the conduct of the liquidation process by the liquidator, and the provisions of this section and section 24 shall apply to such liquidation process under Chapter III as the context may require:

Provided that the Board may specify any other class or classes of creditors, who may attend the meetings of the committee of creditors during liquidation process, but shall not have any right to vote in such meetings.

Explanation.—For the purposes of Chapter III, it is hereby declared that the provisions of sub-section (*11*) of this section, section 34A and sub-section (*2*) of section 35, as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, shall apply to—

(*a*) the liquidation process of a corporate debtor initiated after the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026; and

(*b*) the ongoing liquidation process of a corporate debtor as on such date of commencement, where the liquidator has not made an application under section 54, for which the committee of creditors shall continue for the remainder of the liquidation process.".

Amendment of section 22.

14. In section 22 of the principal Act, in sub-section (*3*), in clause (*a*), for the words "it shall communicate its decision to the interim resolution professional, the corporate debtor and the Adjudicating Authority", the words "such person shall be deemed to be appointed as the resolution professional from the date of such resolution, and this decision shall be communicated to the interim resolution professional, the corporate debtor, and the Board" shall be substituted.

Amendment of section 25.

15. In section 25 of the principal Act, in sub-section (*2*), for clause (*j*), the following clause shall be substituted, namely:—

"(*j*) file an application to the Adjudicating Authority in respect of an avoidance transaction or fraudulent or wrongful trading, if any; and".

Substitution of new section for section 26.

16. For section 26 of the principal Act, the following section shall be substituted, namely:—

Application in respect of certain transactions or trading not to affect processes.

"26. The filing of an application in respect of an avoidance transaction or fraudulent or wrongful trading or under section 47, shall not affect the proceedings of the corporate insolvency resolution process or the liquidation process, as the case may be.

Explanation.—For the removal of doubts, it is hereby clarified that the completion of the corporate insolvency resolution process or the liquidation process shall not affect the continuation of proceedings in respect of an avoidance transaction or fraudulent or wrongful trading or under section 47, as the case may be.".

Insertion of new section 28A.

17. After section 28 of the principal Act, the following section shall be inserted, namely:—

Transfer of assets of guarantor of corporate debtor during process.

"28A. (*1*) Notwithstanding anything contained in this Code or any other law for the time being in force, where a creditor of the corporate debtor has taken possession of an asset of a personal guarantor or corporate guarantor of the corporate debtor by enforcing its security interest over such asset under any law for the time being in force which empowers the creditor to transfer the asset, the creditor may, during the corporate insolvency resolution process of the corporate debtor, permit the transfer of such an asset as part of its insolvency resolution with prior approval of the committee of creditors in such manner and subject to such conditions as may be specified:

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Provided that where the corporate guarantor is undergoing a corporate insolvency resolution process or the liquidation process, transfer of the asset under this sub-section shall take place upon approval of the committee of creditors of the corporate guarantor, by a vote of not less than sixty-six per cent. of the voting share, and the amount received pursuant to the transfer shall form part of the corporate insolvency resolution process or the liquidation estate of the corporate guarantor, as the case may be:

Provided further that during the liquidation process of the corporate guarantor, the approval of the committee of creditors under the first proviso is required only where the creditor has relinquished such asset to the liquidation estate under section 52:

Provided also that where the personal guarantor is undergoing an insolvency resolution process or the bankruptcy process and the creditor has forfeited or surrendered his right in relation to an asset, the transfer of such asset under this sub-section shall take place upon approval by a majority of more than three-fourths in value of the creditors of the personal guarantor, and the amount received pursuant to the transfer shall form part of the insolvency resolution process or the bankruptcy process of the personal guarantor, as the case may be.

(*2*) The transfer of an asset referred to in sub-section (*1*) under a resolution plan shall vest in the transferee all rights in, or in relation to the asset, as if the transfer had been made by the owner of such asset.

(*3*) The amount received pursuant to the transfer of the asset shall be adjusted towards the amount of debt owed by the guarantor in accordance with the applicable law, subject to any costs, charges and expenses incurred in respect of the preservation and protection of the asset before its transfer, and where such amount is more than the debt owed, the surplus shall be paid to the guarantor.".

Amendment of section 30.

18. In section 30 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*b*), in the long line, the portion beginning with ", and provides for the payment of debts of financial creditors", and ending with "liquidation of the corporate debtor" shall be omitted;

(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

"(*ba*) provides for the payment of debts of the financial creditors, who do not vote in favour of the resolution plan, in such manner as may be specified, which shall not be less than the lower of the amount—

(*i*) to be paid to such creditors in the event of a liquidation of the corporate debtor under section 53; or

(*ii*) that would have been paid to such creditors, if the amount to be distributed under the resolution plan had been distributed, in accordance with the order of priority in sub-section (*1*) of section 53,

as the case may be.

Explanation I.—For the removal of doubts, it is hereby clarified that a distribution in accordance with the provisions of this clause shall be fair and equitable to such creditors.

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Explanation II.—For the purposes of this sub-section, it is hereby declared that the provisions of this sub-section as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, shall not apply to the corporate insolvency resolution process where any of the following acts have first occurred,—

(*i*) the committee of creditors has approved a resolution plan under sub-section (*4*);

(*ii*) the Adjudicating Authority has passed a liquidation order under sub-section (*1*) of section 33; or

(*iii*) the committee of creditors has approved intimation to the Adjudicating Authority to initiate the liquidation under sub-section (*2*) of section 33,

as the case may be, on and before the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026;";

(*iii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) provides for the implementation and supervision of the resolution plan and constitution of a committee for this purpose consisting of a resolution professional or any other insolvency professional, representatives of a class or classes of creditors and the resolution applicant, subject to such conditions and in such manner as may be specified;";

(*b*) in sub-section (*4*), after the words "voting share of the financial creditors", the words "and record reasons for its approval" shall be inserted.

Amendment of section 31.

19. In section 31 of the principal Act,—

(*a*) in sub-section (*1*), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that the Adjudicating Authority may, on an application made by the resolution professional, with the approval of the committee of creditors, by a vote of not less than sixty-six per cent. of the voting share, in such form and manner, and subject to such conditions as may be specified, first approve the implementation of the resolution plan and thereafter approve the manner of distribution provided therein within a period of thirty days from the date of approval of implementation of such resolution plan.";

(*b*) in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that the Adjudicating Authority may, before rejecting the resolution plan, give notice to the committee of creditors to rectify any defects in the resolution plan.";

(*c*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) The Adjudicating Authority shall pass an order under sub-section (*1*) or (*2*), within a period of thirty days from the date of receipt of the resolution plan:

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.";

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(*d*) in sub-section (*4*), in the proviso, for the words "prior to the approval of such resolution plan by the committee of creditors", the words, brackets and figures "before the resolution plan is submitted to the Adjudicating Authority under sub-section (*6*) of section 30" shall be substituted;

(*e*) after sub-section (*4*), the following sub-sections shall be inserted, namely:—

"(*5*) Notwithstanding anything contained in any other law for the time being in force and subject to sub-section (*6*), where a resolution plan has been approved under sub-section (*1*), a licence, permit, registration, quota, concession, clearances or a similar grant or right given by the Central Government, State Government, local authority, sectoral regulator or any other authority constituted under any other law for the time being in force, associated with such resolution plan, shall not be suspended or terminated during the subsistence of the remaining period of such grants or rights, if the corporate debtor or, if applicable, the person whose resolution plan is approved under sub-section (*1*), complies with the obligations in respect of the remaining period of such grants or rights.

(*6*) Where the Adjudicating Authority approves the resolution plan under sub-section (*1*),—

(*a*) unless otherwise provided in the resolution plan, any claim, against the corporate debtor and its assets under any other law for the time being in force, prior to the date of approval, shall be extinguished; and

(*b*) no proceedings shall be continued or instituted against the corporate debtor or its assets on the basis of such claims, including proceedings for assessment of the claims.

Explanation I.—For the purposes of this section, it is hereby clarified that nothing in this section shall affect a claim or any proceeding in respect of a person who was a promoter or in the management or control of the corporate debtor, a guarantor of the corporate debtor or any person having a joint liability or a joint and several liability with the corporate debtor, as the case may be.

Explanation II.—For the purposes of this section, it is hereby clarified that if a person has a joint liability or a joint and several liability with the corporate debtor for payment of debt owed to a creditor before the approval of resolution plan, and such person makes a payment for such debt after the approval of the resolution plan, then any right of such person to be indemnified by the corporate debtor shall be extinguished.

Explanation III.—For the removal of doubts, it is hereby clarified that the provisions of sub-sections (*5*) and (*6*) shall be deemed to apply to the resolution plan that is approved under sub-section (*1*), on and from the date of commencement of this Code, except for matters that have attained finality under this Code.".

Amendment of section 33.

20. In section 33 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*a*), the words and figures "or the fast-track corporate insolvency resolution process under section 56" shall be omitted;

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(*ii*) in clause (*b*),—

(*I*) in sub-clause (*ii*), after the words "in liquidation,", the word "and" shall be omitted;

(*II*) after sub-clause (*iii*), the following sub-clauses shall be inserted, namely:—

"(*iv*) subject to the provisions of section 52, declare a moratorium for the purposes referred to in clauses (*a*) and (*c*) of sub-section (*1*) read with sub-section (*3*) of section 14, which shall, *mutatis mutandis*, apply to the proceedings under this Chapter:

Provided that provisions of this sub-clause shall not apply to legal proceedings in relation to such transactions as may be notified by the Central Government in consultation with any financial sector regulator or any other authority; and

(*v*) pass an order appointing a liquidator for the liquidation process in accordance with section 34.";

(*b*) after sub-section (*1*), the following sub-sections shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), where the Adjudicating Authority is satisfied that the grounds mentioned in clause (*a*) or clause (*b*) of sub-section (*1*) of this section exist, it shall, before passing the liquidation order, consider an application made by the committee of creditors, in such manner and subject to such conditions as may be specified, by not less than sixty-six per cent. of the voting share, for restoring the corporate insolvency resolution process, and after considering such application, it may, by an order—

(*a*) if the ground mentioned in clause (*a*) of sub-section (*1*) exists, restore the corporate insolvency resolution process to be completed within such duration as it deems fit, but not exceeding one hundred and twenty days; or

(*b*) if the ground mentioned in clause (*b*) of sub-section (*1*) exists,—

(*i*) restore the corporate insolvency resolution process to the stage of invitation for submission of a resolution plan, which shall be completed in such manner and subject to such conditions as may be specified; and

(*ii*) provide the duration for completion of such restored corporate insolvency resolution process as it deems fit, but not exceeding one hundred and twenty days.

Explanation.—For the purposes of this section, it is hereby declared that on and from the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026, the provisions of sub-sections (*1A*) and (*1B*) shall also apply to the corporate insolvency resolution process of a corporate debtor initiated under Chapter II before such date of commencement, where the Adjudicating Authority has not passed a liquidation order under sub-section (*1*) of this section, and shall not apply where the liquidation order is passed.

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(*1B*) The corporate insolvency resolution process of a corporate debtor may be restored in accordance with sub-section (*1A*) only once.

Explanation.—For the purposes of this section, it is hereby clarified that where the Adjudicating Authority does not receive a resolution plan under sub-section (*6*) of section 30 within the period provided under clause (*a*) or clause (*b*) of sub-section (*1A*) or rejects the resolution plan received by it during such period under sub-section (*2*) of section 31, it shall pass a liquidation order under sub-section (*1*).";

(*c*) in sub-section (*2*),—

(*i*) after the word "liquidate", the words "or dissolve" shall be inserted;

(*ii*) for the brackets, figures and word "(*ii*) and (*iii*)", the brackets, figures and word "(*ii*), (*iii*), (*iv*) and (*v*)" shall be substituted;

(*iii*) for the words, brackets and figure "of sub-section (*1*).", the words, brackets, figures and letter "of sub-section (*1*) or a dissolution order under sub-section (*2A*) of section 54, as the case may be:" shall be substituted;

(*iv*) the following proviso shall be inserted, namely:—

"Provided that the committee of creditors shall, before taking the decision to dissolve the corporate debtor, comply with such conditions, as may be specified.";

(*v*) in the *Explanation*, after the word "liquidate", the words "or dissolve" shall be inserted;

(*d*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) The Adjudicating Authority shall pass a liquidation order under this section within a period of thirty days from the date of receipt of an intimation or application, as the case may be, to initiate the liquidation process under this section:

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.";

(*e*) in sub-section (*3*), for the brackets, letters and word "(*ii*) and (*iii*)", the brackets, letters and word "(*ii*), (*iii*), (*iv*) and (*v*)" shall be substituted;

(*f*) in sub-section (*4*),—

(*i*) for the words, brackets, letters and figure "sub-clauses (*i*), (*ii*) and (*iii*) of clause (*b*) of sub-section (*1*)", the words, brackets, letters and figure "sub-clauses (*i*), (*ii*), (*iii*), (*iv*) and (*v*) of clause (*b*) of sub-section (*1*) and pass any other order as it deems fit" shall be substituted;

(*ii*) the following proviso shall be inserted, namely:—

"Provided that where an application under sub-section (*3*) is made, the Adjudicating Authority may, if it deems fit, reinstate the corporate insolvency resolution process and pass appropriate orders.";

(*g*) sub-section (*5*) shall be omitted;

(*h*) for sub-section (*6*), the following sub-section shall be substituted, namely:—

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"(*6*) Where a liquidation order has been passed, no suit or other legal proceeding shall be commenced, or if pending at the date of the liquidation order, shall be proceeded with by the liquidator, on behalf of the corporate debtor, except with the leave of the Adjudicating Authority and subject to such terms as the Adjudicating Authority may impose.".

Amendment of section 34.

21. In section 34 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Where the Adjudicating Authority passes an order for liquidation of the corporate debtor under section 33, it shall refer to the Board for making recommendation of an insolvency professional to be appointed as the liquidator and on receipt of the recommendation, appoint such insolvency professional as the liquidator.";

(*b*) for sub-sections (*3*), (*4*), (*5*) and (*6*), the following sub-sections shall be substituted, namely:—

"(*3*) Any person who is or has been a personnel of the corporate debtor, or its promoter, or associated with the management of the corporate debtor, or engaged in a contract for service with the corporate debtor, shall extend all assistance and cooperation to the liquidator as may be required by him for the purposes of managing the affairs of the corporate debtor or performing the duties conferred on him under this Chapter and the provisions of section 19 shall apply in relation to liquidation and voluntary liquidation process as they apply in relation to corporate insolvency resolution process with the substitution of references to the liquidator for references to the interim resolution professional and resolution professional and references to the corporate insolvency resolution process with liquidation and voluntary liquidation process, respectively.

(*4*) Notwithstanding anything contained in this section and section 34A, an insolvency professional appointed as a resolution professional for the corporate insolvency resolution process under Chapter II, shall not be appointed or replaced as the liquidator for the liquidation process of such corporate debtor.

(*5*) After an order of liquidation has been passed, the resolution professional shall forward to the liquidator, all records relating to the conduct of the corporate insolvency resolution process.

(*6*) The Board shall propose the name of an insolvency professional, other than the resolution professional appointed for the corporate insolvency resolution process under Chapter II, along with written consent from such insolvency professional in the specified form, within ten days of the reference made by the Adjudicating Authority under sub-section (*1*).";

(*c*) in sub-section (*7*), the words "by an order" shall be omitted.

Insertion of new section 34A.

22. After section 34 of the principal Act, the following section shall be inserted, namely:—

Replacement of liquidator by committee of creditors.

"34A. (*1*) Where, at any time during the liquidation process, the committee of creditors is of the opinion that a liquidator appointed under section 34 or this section is required to be replaced, it may, by a vote of not less than sixty-six per cent. of the voting share, resolve to replace the liquidator with another insolvency professional, subject to a written consent from such proposed liquidator in such form as may be specified.

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(*2*) Where the committee of creditors resolves under sub-section (*1*) to replace a liquidator, it shall apply to the Adjudicating Authority for the appointment of the proposed liquidator, and if no disciplinary proceedings are pending against him, the Adjudicating Authority shall, by an order, replace the liquidator appointed under section 34 or this section and appoint the proposed liquidator as the liquidator.".

Amendment of section 35.

23. In section 35 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) to maintain an updated list of claims of creditors in such manner as may be specified;";

(*ii*) in clause (*j*), the words "invite and" shall be omitted;

(*iii*) for clause (*l*), the following clause shall be substituted, namely:—

"(*l*) continue or institute proceedings in respect of an avoidance transaction or fraudulent or wrongful trading;";

(*iv*) the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the purposes of this Chapter, it is hereby declared that the provisions of clauses (*a*) and (*j*) of this sub-section and sections 38 to 42 as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, shall not apply to the liquidation process and voluntary liquidation process initiated on and before the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026.";

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The committee of creditors shall supervise the conduct of the liquidation process by the liquidator under Chapter III in such manner as may be specified.".

Amendment of section 36.

24. In section 36 of the principal Act, in sub-section (*3*), in clause (*f*), for the words "proceedings for avoidance of transactions in accordance with this Chapter", the words and figures "proceedings in respect of an avoidance transaction or fraudulent or wrongful trading or under section 47" shall be substituted.

Omission of sections 38 to 42.

25. Sections 38, 39, 40, 41 and 42 of the principal Act shall be omitted.

Amendment of section 43.

26. In section 43 of the principal Act, in sub-section (*4*), in clauses (*a*) and (*b*),—

(*i*) for the words "period of", the words "period starting from" shall be substituted;

(*ii*) for the words "insolvency commencement date", the words "initiation date and ending on the insolvency commencement date" shall be substituted.

Amendment of section 46.

27. In section 46 of the principal Act,—

(*a*) in the marginal heading, for the word "avoidable", the word "undervalued" shall be substituted;

(*b*) in sub-section (*1*),—

(*i*) for the words "avoiding a transaction at undervalue", the words "avoidance of an undervalued transaction" shall be substituted;

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(*ii*) in clauses (*i*) and (*ii*),—

(*A*) for the words "period of", the words "period starting from" shall be substituted;

(*B*) for the words "insolvency commencement date", the words "initiation date and ending on the insolvency commencement date" shall be substituted.

Substitution of new section for section 47.

28. For section 47 of the principal Act, the following section shall be substituted, namely:—

Application by creditors, member or partner in case of certain transactions or trading.

"47. (*1*) Where—

(*a*) a preferential transaction under section 43;

(*b*) an undervalued transaction under section 45;

(*c*) an extortionate credit transaction under section 50; or

(*d*) fraudulent or wrongful trading under section 66,

has occurred and the liquidator or the resolution professional, as the case may be, has not reported it to the Adjudicating Authority, a creditor, either by itself or jointly with other creditors, a member, or a partner of the corporate debtor, as the case may be, may make an application to the Adjudicating Authority to pass orders in accordance with the respective provisions of this Chapter or Chapter VI, as the case may be.

(*2*) Where the Adjudicating Authority, after examination of the application made under sub-section (*1*), is satisfied that the relevant transaction or trading under clause (*a*) or (*b*) or (*c*) or (*d*) of sub-section (*1*) has occurred, it shall pass an order, for the avoidance of such transaction or trading, as the case may be, as if such an application had been filed by a liquidator or a resolution professional in accordance with the relevant provisions of this Chapter or Chapter VI.

(*3*) After passing an order under sub-section (*2*), where Adjudicating Authority is satisfied that the liquidator or the resolution professional, as the case may be, after having sufficient information or opportunity to avail information of such transaction or trading, did not report such transaction or trading to the Adjudicating Authority, it shall pass an order requiring the Board to initiate disciplinary proceedings against the liquidator or the resolution professional, as the case may be.".

Amendment of section 49.

29. In section 49 of the principal Act, in the proviso, in clause (*a*), after the words "corporate debtor", the words "or a related party of the corporate debtor, as the case may be," shall be inserted.

Amendment of section 50.

30. In section 50 of the principal Act, in sub-section (*1*), for the words "period within two years preceding", the words "period starting from two years preceding the initiation date and ending on" shall be substituted.

Amendment of section 52.

31. In section 52 of the principal Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Where the secured creditor intends to realise the security interest under clause (*b*) of sub-section (*1*), he shall inform the liquidator of such security interest and identify the asset subject to such security interest to be realised within a period of fourteen days from the liquidation commencement date, and if he fails to do so, such security interest shall be deemed to be relinquished to the liquidation estate:

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Provided that where more than one secured creditor has any security interest over an asset of the corporate debtor, no secured creditor shall be entitled to realise its security interest, unless the realisation is agreed upon by the secured creditors representing not less than sixty-six per cent. of the value of all claims that are secured by such security interests.";

(*b*) for sub-section (*8*), the following sub-section shall be substituted, namely:—

"(*8*) The amount of insolvency resolution process, costs and the liquidation costs, and workmen's dues as referred to in clause (*a*) and sub-clause (*i*) of clause (*b*) of sub-section (*1*) of section 53, respectively, shall be deducted from the proceeds of any realisation by the secured creditors who realise their security interests in the manner provided in this section, and they shall transfer such amounts to the liquidator to be included in the liquidation estate in such manner, within such period and subject to such conditions to secure the payment as may be specified.";

(*c*) after sub-section (*9*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the purposes of this section, it is hereby declared that the provisions of sub-section (*2*) as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, shall not apply to the liquidation process initiated on and before the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026.".

Amendment of section 53.

32. In section 53 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), in sub-clause (*ii*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that where the value of the security interest relinquished by the secured creditor is less than the total debt owed to such secured creditor by the corporate debtor, he shall be a secured creditor to the extent of the value of such security interest, determined in such manner as may be specified, and for the remaining value of such debt, he shall be considered to be an unsecured creditor;";

(*ii*) in clause (*e*), in sub-clause (*i*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that any amount, whether or not a security interest is created to secure such amount by an act of two or more parties or merely by operation of law, due to the Central Government and the State Government, in respect of the whole or any part of the period of two years preceding the liquidation commencement date, shall be distributed under this sub-clause and any remaining amount, whether or not such security interest is created to secure the amount, due to the Central Government and the State Government, shall be distributed under clause (*f*);";

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(*b*) in sub-section (*2*), the following *Illustrations* shall be inserted, namely:—

'*Illustration* I.

The workmen and the secured creditors of the corporate debtor have a contractual arrangement which provides that in the event of insolvency or liquidation of the corporate debtor, all debt owed to the secured creditors shall be cleared before clearing any debt owed to the workmen. Such a contractual arrangement shall be disregarded.

Illustration II.

"X", a secured creditor of the corporate debtor, has a contractual arrangement with "Y", another secured creditor of the corporate debtor. As per the contractual arrangement, in the event of insolvency or liquidation of the corporate debtor, the debt owed to "X" shall be cleared before clearing any debt owed to "Y". Such a contractual arrangement shall not be disregarded.'.

Amendment of section 54.

33. In section 54 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-sections shall be substituted, namely:—

"(*1*) The liquidator shall completely liquidate the assets of the corporate debtor and make an application for its dissolution to the Adjudicating Authority within a period of one hundred and eighty days from the liquidation commencement date in such manner as may be specified:

Provided that the Adjudicating Authority may, on an application by the liquidator along with sufficient reasons, extend the stipulated time by such period as it deems fit, but not exceeding a period of ninety days.

(*1A*) Where a proceeding in respect of an avoidance transaction or fraudulent or wrongful trading or under section 47 is pending before an application is made under sub-section (*1*) or a decision is made to dissolve the corporate debtor under sub-section (*2*) of section 33, the committee of creditors shall determine the manner of pursuing such proceedings and the distribution of the proceeds arising out of such proceedings, in such manner and subject to such conditions as may be specified.

(*1B*) Where any suit or other legal proceeding against the corporate debtor in respect of any proceeds to be distributed under section 53 is pending before application is made under sub-section (*1*) or a decision is made to dissolve the corporate debtor under sub-section (*2*) of section 33, the committee of creditors shall make appropriate arrangements for pursuing such suit or proceeding, and distribution of proceeds to the parties in such suit or proceedings, in such manner and subject to such conditions as may be specified.";

(*b*) after sub-section (*2*), the following sub-sections shall be inserted, namely:—

"(*2A*) Without prejudice to the provisions of sub-section (*2*), the Adjudicating Authority may, on receipt of the decision of the committee of creditors to dissolve the corporate debtor under sub-section (*2*) of section 33, order that the corporate debtor shall be dissolved from the date of that order and the corporate debtor shall be dissolved accordingly:

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Provided that if, on the passing of an order under this sub-section, any asset of the corporate debtor remains with it, such asset may be disposed of in such manner as may be specified, and the proceeds thereof shall be distributed for payment of the insolvency resolution process costs and any surplus remaining after payment of such costs shall be credited to the Insolvency and Bankruptcy Fund formed under section 224.

(*2B*) Notwithstanding anything contained in sub-section (*2*) and sub-section (*2A*), the passing of the dissolution order shall not affect the continuation of proceedings referred to in sub-sections (*1A*) and (*1B*).";

(*c*) in sub-section (*3*), after the word, brackets and figure "sub-section (*2*)", the words, brackets, figure and letter "or sub-section (*2A*)" shall be inserted;

(*d*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The Adjudicating Authority shall pass a dissolution order under this section within a period of thirty days from the date of receipt of the application under sub-section (*1*) or the intimation of the decision of the committee of creditors to dissolve the corporate debtor under sub-section (*2*) of section 33:

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.".

Amendment of section 54A.

34. In section 54A of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*a*), for the words "pre-packaged insolvency resolution process or", the words "pre-packaged insolvency resolution process or creditor-initiated insolvency resolution process, or" shall be substituted;

(*ii*) in clause (*b*), after the words "resolution process", the words "or a creditor-initiated insolvency resolution process" shall be inserted;

(*iii*) in clause (*e*), for the words "sixty-six per cent.", the words "fifty-one per cent." shall be substituted;

(*b*) in sub-section (*3*), for the words "sixty-six per cent.", the words "fifty-one per cent." shall be substituted.

Amendment of section 54C.

35. In section 54C of the principal Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The corporate applicant shall, along with the application, furnish such information as may be specified.".

Amendment of section 54F.

36. In section 54F of the principal Act, for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) Any person who is or has been a personnel of the corporate debtor or its promoter or associated with the management of the corporate debtor or engaged in a contract for service with the corporate debtor, shall extend all assistance and cooperation to the resolution professional as may be required by him to perform his duties and exercise his powers, and for such purposes, the provisions of sub-sections (*2*) and (*3*) of section 19 shall, *mutatis mutandis*, apply in relation to the proceedings under this Chapter.".

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Amendment of section 54L.

37. In section 54L of the principal Act,—

(*a*) in sub-section (*2*), for the word, brackets and figure "and (*4*)", the brackets, figures and word ", (*4*), (*5*) and (*6*)" shall be substituted;

(*b*) in sub-section (*3*), the following proviso shall be inserted, namely:—

"Provided that the Adjudicating Authority may, before rejecting the resolution plan, give notice to the committee of creditors to rectify any defects in the resolution plan.";

(*c*) in sub-section (*4*), in clause (*b*), for the brackets, figures and word "(*ii*) and (*iii*)", the brackets, figures and word "(*ii*), (*iii*), (*iv*) and (*v*)" shall be substituted.

Amendment of section 54N.

38. In section 54N of the principal Act, in sub-section (*4*), in clause (*a*), for the brackets, figures and word "(*ii*) and (*iii*)", the brackets, figures and word "(*ii*), (*iii*), (*iv*) and (*v*)" shall be substituted.

Omission of Chapter IV of Part II.

39. In Part II of the principal Act, Chapter IV shall be omitted.

Insertion of new Chapter IV-A in Part II.

40. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

'CHAPTER IV-A

CREDITOR-INITIATED INSOLVENCY RESOLUTION PROCESS

Corporate debtors eligible for creditor-initiated insolvency resolution process.

58A. (*1*) A creditor-initiated insolvency resolution process may be initiated in respect of the following corporate debtors under this Chapter, namely:—

(*a*) a corporate debtor with assets or income or both, below such levels;

(*b*) a corporate debtor with such class of creditors or such amount of debt; or

(*c*) such other category of corporate debtors,

as may be notified by the Central Government.

(*2*) Without prejudice to sub-section (*1*), a creditor-initiated insolvency resolution process shall not be initiated in respect of a corporate debtor—

(*a*) for which an insolvency resolution or liquidation proceeding has been commenced and is still undergoing under the provisions of Part II; and

(*b*) that has undergone a creditor-initiated insolvency resolution process, pre-packaged insolvency resolution process or completed a corporate insolvency resolution process, during the period of three years preceding the creditor-initiated insolvency commencement date.

Initiation of creditor-initiated insolvency resolution process.

58B. (*1*) A financial creditor, belonging to such class of financial institutions as may be notified by the Central Government, in respect of which a default is committed by a corporate debtor, may initiate the creditor-initiated insolvency resolution process for such corporate debtor by appointing a resolution professional in accordance with the provisions of this section, and subject to such conditions, as may be prescribed.

(*2*) The financial creditor seeking to initiate the creditor-initiated insolvency resolution process shall, before appointing the resolution professional,—

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(*a*) obtain the approval of the financial creditors of the corporate debtor belonging to the class of financial institutions notified under sub-section (*1*), who represent not less than fifty-one per cent. in value of the debt due to such financial creditors, in such manner as may be specified;

(*b*) inform the corporate debtor of its intention to initiate the creditor-initiated insolvency resolution process and give it a period of at least thirty days to make any representation in such form and manner as may be specified; and

(*c*) after consideration of the representation received under clause (*b*), if any, where the financial creditor continues to pursue the initiation of the process, it shall obtain approval of the financial creditors of the corporate debtor belonging to such class as notified under sub-section (*1*), who represent not less than fifty-one per cent. in value of the debt due to such financial creditors, within a period of thirty days from the date of receipt of the representation, in such manner as may be specified:

Provided that where no approval is obtained under clause (*c*) within the stipulated period of thirty days, the financial creditor shall, if it seeks to initiate the creditor-initiated insolvency resolution process, obtain fresh approval under clause (*a*) and comply with the procedure under this sub-section.

Explanation.—For the purposes of this section, it is hereby clarified that where the corporate debtor does not make a representation within the period given by the financial creditor under clause (*b*), the financial creditor may, after the expiry of such period proceed to appoint the resolution professional in accordance with the provisions of sub-section (*3*).

(*3*) Where the financial creditor, who seeks to initiate the creditor-initiated insolvency resolution process, meets the requirements under sub-sections (*1*) and (*2*), it may appoint an insolvency professional as the resolution professional, if no disciplinary proceedings are pending against him, immediately after fulfilling all the requirements under sub-section (*2*).

(*4*) Where the resolution professional is appointed under sub-section (*3*), he shall—

(*a*) make a public announcement of the initiation of the creditor-initiated insolvency resolution process; and

(*b*) communicate the same along with a report confirming whether the financial creditor meets the requirements under sections 58A and 58B, to the Adjudicating Authority and the Board,

within such period and in such form and manner as may be specified, and the creditor-initiated insolvency resolution process shall be deemed to have commenced from the date of such public announcement.

(*5*) Notwithstanding anything contained in sections 7, 9, 10 and 54C, no application for initiation of the corporate insolvency resolution process or the pre-packaged insolvency resolution process in respect of the corporate debtor shall be filed or admitted during the creditor-initiated insolvency resolution process period.

Explanation.—For the purposes of this Chapter,—

(*i*) "creditor-initiated insolvency commencement date" means the date of the public announcement referred to in sub-section (*4*) of section 58B; and

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(*ii*) "creditor-initiated insolvency resolution process period" means the period beginning from the creditor-initiated insolvency commencement date and ending on the date on which an order is passed under sub-section (*1*) of section 58H or under sub-section (*1*) of section 58-I or under section 58J read with section 31.

Objections to commencement of process.

58C. (*1*) If the corporate debtor has any objection to the commencement of the process under section 58B, it may file an application to the Adjudicating Authority within a period of thirty days from the creditor-initiated insolvency commencement date in such form and manner as may be specified, accompanied with such fee as may be prescribed.

(*2*) Where the Adjudicating Authority, pursuant to an application under sub-section (*1*) is satisfied that—

(*a*) a default has not occurred or both a default has not occurred and the initiation of the creditor-initiated insolvency resolution process was in contravention of section 58A or 58B, it may, by order, declare the commencement of the process to be *void ab-initio*;

(*b*) a default has occurred, however, the initiation of the creditor-initiated insolvency resolution process was in contravention of section 58A or 58B, it shall, convert the creditor-initiated insolvency resolution process to corporate insolvency resolution process and pass an order as referred to in sub-clauses (*i*) to (*v*) of sub-section (*1*) of section 58H.

(*3*) The Adjudicating Authority shall pass an order under sub-section (*2*), within a period of thirty days from the date of receipt of the application under sub-section (*1*):

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.

Period for completion of creditor-initiated insolvency resolution process.

58D. (*1*) Subject to sub-section (*2*), the creditor-initiated insolvency resolution process shall be completed within a period of one hundred and fifty days from the creditor-initiated insolvency commencement date.

(*2*) The Adjudicating Authority may, on the application made by the resolution professional, with the approval of the committee of creditors, by a vote of not less than sixty-six per cent. of the voting share, extend the period under sub-section (*1*), by a period of not more than forty-five days:

Provided that any extension of the period of the creditor-initiated insolvency resolution process under this section shall not be granted more than once.

(*3*) Where no resolution plan is approved by the committee of creditors within the period stipulated in sub-section (*1*) or the extended period under sub-section (*2*), the Adjudicating Authority shall pass an order under sub-section (*1*) of section 58H.

Duties and powers of resolution professional.

58E. (*1*) The resolution professional, shall exercise and perform the following powers and duties during the creditor-initiated insolvency resolution process period, in such manner and subject to such conditions as may be specified, namely:—

(*a*) call for the submission of claims;

(*b*) prepare the information memorandum;

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(*c*) prepare a report in such form as may be specified, confirming whether the conduct of the creditor-initiated insolvency resolution process is in accordance with the procedural requirements and that the resolution plan, filed along with it, complies with the requirements of sections 29A and 30 which shall, *mutatis mutandis*, apply to the proceedings under this Chapter;

(*d*) duties referred to in clauses (*a*) to (*c*) of section 18 and clauses (*e*) to (*j*) of sub-section (*2*) of section 25 which shall, *mutatis mutandis*, apply to the proceedings under this Chapter;

(*e*) powers as referred to in sub-sections (*3*) and (*4*) of section 54F which shall, *mutatis mutandis*, apply to the proceedings under this Chapter;

(*f*) file such report and documents with the Board, as may be specified; and

(*g*) perform such other duties, as may be specified.

(*2*) Any person who is or has been a personnel of the corporate debtor, or its promoter, or associated with the management of the corporate debtor, or engaged in a contract for service with the corporate debtor, shall extend all assistance and cooperation to the resolution professional, as may be required by him to perform his duties and exercise his powers, and for such purposes, the provisions of sub-sections (*2*) and (*3*) of section 19 shall, *mutatis mutandis*, apply in relation to the proceedings under this Chapter.

Management of affairs of corporate debtors and cooperation of its personnel.

58F. (*1*) Subject to the provisions of this section, during the creditor-initiated insolvency resolution process period, the management of the affairs of the corporate debtor shall continue to vest in the Board of Directors or the partners, of the corporate debtor as the case may be, and the provisions of section 54H shall, *mutatis mutandis*, apply to the proceedings under this Chapter.

(*2*) Notwithstanding anything contained in any other law, from the creditor-initiated insolvency commencement date, the resolution professional shall attend meetings of members, Board of Directors and committee of directors, or partners, of the corporate debtor, and he shall have the right to reject any resolutions passed in these meetings, subject to such conditions and in such manner as may be specified, and once he rejects a resolution, it shall not be approved.

(*3*) The promoter and personnel of the corporate debtor shall provide relevant information related to the corporate debtor for preparing the information memorandum to the resolution professional in such form and manner and within such period as may be specified, and where any person has sustained loss or damage as a consequence of the omission of any material information or inclusion of any misleading information or false information provided by such persons, they shall be liable and in this regard, the provisions of sub-sections (*2*) to (*4*) of section 54G and section 77A, shall, *mutatis mutandis*, apply to the proceedings under this Chapter.

Moratorium.

58G. (*1*) During the creditor-initiated insolvency resolution process period, the resolution professional may, after obtaining the approval of the committee of creditors, make an application to the Adjudicating Authority for a moratorium for the purposes referred to in sub-section (*1*) read with sub-section (*3*) of section 14, which shall, *mutatis mutandis* apply, to the proceedings under this Chapter:

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Provided that the resolution professional may file such application before the constitution of the committee of creditors, after obtaining approval of the financial creditors of the corporate debtor belonging to the class of financial institutions notified under sub-section (*1*) of section 58B, who represent not less than fifty-one per cent. in value of the debt due to such financial creditors, in such manner as may be specified.

(*2*) Where an application has been made in sub-section (*1*), a moratorium for the purposes referred to in sub-section (*1*) read with sub-section (*3*) of section 14 shall commence from the date of the application and continue to be in operation during the creditor-initiated insolvency resolution process period, and the Adjudicating Authority may confirm the moratorium, if it is satisfied that the moratorium is required for the proper and efficient conduct of the creditor-initiated insolvency resolution process, or reject the application.

(*3*) The resolution professional shall make public announcement of the following, in such form and manner as may be specified, namely:—

(*a*) filing of application under sub-section (*1*); and

(*b*) order of the Adjudicating Authority rejecting the application under sub-section (*2*), if any.

Conversion of creditor-initiated insolvency resolution process to corporate insolvency resolution process.

58H. (*1*) Where the Adjudicating Authority,—

(*a*) does not receive a resolution plan for approval, within the period stipulated under section 58D;

(*b*) is satisfied that the corporate debtor or its personnel have failed to assist or cooperate with the resolution professional; or

(*c*) rejects the resolution plan under sub-section (*2*) of section 58J read with sub-section (*2*) of section 31,

it shall, by an order,—

(*i*) convert the creditor-initiated insolvency resolution process to corporate insolvency resolution process under Chapter II and provisions of such Chapter shall apply;

(*ii*) decide the stage from which the corporate insolvency resolution process shall commence, after considering any recommendation of the committee of creditors, made in such manner as may be specified;

(*iii*) appoint the resolution professional for the creditor-initiated insolvency resolution process, as the interim resolution professional or the resolution professional for the corporate insolvency resolution process, as the case may be;

(*iv*) declare a moratorium for the purposes referred to in section 14; and

(*v*) declare that the costs incurred during the creditor-initiated insolvency resolution process, if any, shall be included as part of insolvency resolution process costs for the purposes of the corporate insolvency resolution process of the corporate debtor.

(*2*) Where the committee of creditors, at any time during the creditor-initiated insolvency resolution process period, by a vote of not less than sixty-six per cent. of the voting share, resolves to convert the creditor-initiated insolvency resolution process to the corporate insolvency resolution process in respect of the corporate debtor, the resolution professional shall make an application for this purpose to the Adjudicating Authority in such form and manner as may be specified, and the Adjudicating Authority shall pass an order as referred to in sub-clauses (*i*) to (*v*) of sub-section (*1*).

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(*3*) Where the Adjudicating Authority passes an order to convert the creditor-initiated insolvency resolution process to the corporate insolvency resolution process under Chapter II—

(*a*) the proceedings initiated for an avoidance transaction or fraudulent or wrongful trading or under section 47, if any, during the creditor-initiated insolvency resolution process shall continue during the corporate insolvency resolution process;

(*b*) such order shall be deemed to be an order of admission of an application under section 7 and the financial creditor who initiated the creditor-initiated insolvency resolution process under section 58B, shall be considered as the applicant for that purpose; and

(*c*) for the purposes of sections 43, 46 and 50, the references to "initiation date and ending on the insolvency commencement date" shall be construed as "creditor-initiated insolvency commencement date and ending on the insolvency commencement date.".

Withdrawal of public announcement made under section 58B.

58-I. (*1*) Subject to sub-section (*2*), the Adjudicating Authority may allow the withdrawal of the public announcement made under sub-section (*4*) of section 58B and close the creditor-initiated insolvency resolution process on an application made by the resolution professional with the approval of ninety per cent. voting share of the committee of creditors, in such manner as may be specified.

(*2*) Notwithstanding anything contained in any law for the time being in force, the public announcement made under sub-section (*4*) of section 58B shall not be withdrawn—

(*a*) before the constitution of the committee of creditors; and

(*b*) after the first invitation for submission of a resolution plan has been issued by the resolution professional.

(*3*) The Adjudicating Authority shall pass an order under sub-section (*1*), within a period of fourteen days from the date of receipt of the application:

Provided that if the Adjudicating Authority has not passed an order within such period, it shall record the reasons for such delay in writing.

Application for approval of resolution plan.

58J. (*1*) Where the committee of creditors, by a vote of not less than sixty-six per cent. of the voting share, approves the resolution plan in accordance with the provisions of section 30, the resolution professional shall submit such approved resolution plan to the Adjudicating Authority, along with a report referred to in clause (*c*) of sub-section (*1*) of section 58E.

(*2*) On receipt of the resolution plan, the Adjudicating Authority, shall, pass an order in accordance with the provisions of section 31, which shall, *mutatis mutandis* apply, to the proceedings under this Chapter.

Application of provisions of Chapters II, III, VI and VII to this Chapter.

58K. (*1*) Save as provided in this Chapter, the provisions of sections 21, 24, 25A, 26, 27, 28, 28A, 29, 32, 32A, 43 to 51, and the provisions of Chapters VI and VII of this Part shall, *mutatis mutandis* apply, to the creditor-initiated insolvency resolution process, subject to the modifications that the references to—

(*a*) "corporate insolvency resolution process" shall be construed as reference to "creditor-initiated insolvency resolution process";

(*b*) "insolvency commencement date" shall be construed as reference to "creditor-initiated insolvency commencement date";

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(*c*) "insolvency resolution process period" shall be construed as reference to "creditor-initiated insolvency resolution process period"; and

(*d*) the references to "period starting from" shall be construed as "period of" and "initiation date and ending on the insolvency commencement date" shall be construed as "creditor-initiated insolvency commencement date" under sections 43, 46 and 50.

(*2*) The creditor-initiated insolvency resolution process of a corporate person under this Chapter shall meet such conditions and procedural requirements as may be specified.'.

Amendment of section 59.

41. In section 59 of the principal Act,—

(*a*) in sub-section (*2*), for the words "procedural requirements as may be specified by the Board", the words "procedural requirements, and be completed within such period which shall not be more than one year, as may be specified" shall be substituted;

(*b*) in sub-section (*4*), for the word "notify", the word "inform" shall be substituted;

(*c*) after sub-section (*5*), the following sub-sections shall be inserted, namely:—

"(*5A*) Any time after the commencement of a voluntary liquidation proceeding under sub-section (*5*) but before an application under sub-section (*7*) is filed, the voluntary liquidation proceeding shall be terminated if the following conditions are satisfied, namely:—

(*a*) the members of the company have passed a special resolution for terminating the voluntary liquidation proceeding;

(*b*) where the company owes debt to any person on the date of the resolution under clause (*a*), creditors representing two-thirds in value of such debt have approved the resolution passed under clause (*a*) within a period of seven days of such resolution; and

(*c*) such other conditions as may be specified.

(*5B*) The liquidator shall intimate the Board and the Registrar of Companies regarding the special resolution under clause (*a*) of sub-section (*5A*) within a period of seven days of passing the resolution or subsequent approval of the creditors under clause (*b*) thereof, as the case may be.

(*5C*) A voluntary liquidation proceeding shall be deemed to have been terminated from the date on which the liquidator intimates the Registrar of Companies under sub-section (*5B*), and such termination shall bring the term of the liquidator to an end and have such other consequences as may be specified.";

(*d*) in sub-section (*6*), after the words "provisions of", the words, brackets, letter and figures "clause (*b*) of section 18 of Chapter II," shall be inserted.

Insertion of new Chapter VA.

42. In the principal Act, in Part II, after Chapter V, the following Chapter shall be inserted, namely:—

'CHAPTER VA

GROUP INSOLVENCY

Power to make rules for initiating proceedings for coordination and cooperation of corporate debtors of group.

59A. (*1*) Notwithstanding anything to the contrary contained in this Code, the Central Government may, prescribe the manner and conditions for conducting insolvency proceedings under Part II, where these proceedings are initiated against two or more corporate debtors that form part of a group.

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(*2*) Without prejudice to the generality of foregoing provision, such rules may, provide for all or any of the following matters, namely:—

(*a*) a common Bench for the insolvency proceedings of the corporate debtors that form part of a group and the manner of the transfer of pending proceedings of such corporate debtors to such Bench, and for proceedings under the rules made under this section;

(*b*) coordination between the insolvency proceedings of the corporate debtors that form part of a group, including the coordination between their committee of creditors and interim resolution professionals, resolution professionals, or liquidators;

(*c*) appointment and replacement of a common insolvency professional to facilitate coordination between the insolvency proceedings of the corporate debtors that form part of a group;

(*d*) formation of a committee comprising of the committee of creditors of the corporate debtors that form part of a group;

(*e*) making of an agreement that provides measures to coordinate and synchronise different aspects of the insolvency proceedings of the corporate debtors that form part of a group, which shall be binding on the corporate debtors approving the same including their committees of creditors, and the Adjudicating Authority may issue necessary orders to implement the approved agreement; and

(*f*) treatment of the costs incurred for taking measures to coordinate the insolvency proceedings of the corporate debtors that form part of a group.

(*3*) The rules made by the Central Government under this section may provide that any of the provisions of the Code shall apply with such modifications, as may be required to administer and implement the provisions of this section.

Explanation.—For the purposes of this Chapter, the expressions—

(*a*) "control" includes the right to appoint majority of the directors or other key managerial personnel entitled to manage the affairs of the corporate person or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding, management rights, ownership interest, shareholders agreements, voting agreements, articles of association, limited liability partnership agreements or in any other manner;

(*b*) "group" means two or more corporate debtors that are interconnected by control or significant ownership, and include a holding company, a subsidiary company and an associate company of a corporate debtor, as defined under the Companies Act, 2013;

18 of 2013.

(*c*) "insolvency proceedings" means the corporate insolvency resolution process and liquidation process under Part II of this Code;

(*d*) "significant ownership" includes the right to exercise twenty-six per cent. or more voting rights.

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(*4*) Notwithstanding anything contained in section 241, a draft of every rule proposed to be issued under this section, shall be laid before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if both Houses agree in disapproving the issue of rule or both Houses agree in making any modification in the rule, the rule shall not be notified or shall be notified only in such modified form, as may be agreed upon by both the Houses of Parliament.

(*5*) The period of thirty days referred to in sub-section (*4*) shall not include any period during which the House referred to in sub-section (*4*) is prorogued or adjourned for more than four consecutive days.

(*6*) Every rule notified under this section shall be laid, as soon as may be after it is made, before each House of Parliament.'.

Amendment of section 61.

43. In section 61 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The National Company Law Appellate Tribunal shall dispose of the appeal within three months from the date of its receipt.".

Insertion of new section 64A.

44. After section 64 of the principal Act, the following section shall be inserted, namely:—

Penalty for initiating frivolous or vexatious proceedings under Part II.

"64A. If any person has initiated a frivolous or vexatious proceeding before the Adjudicating Authority under this Part, it may impose upon such person a penalty which shall not be less than one lakh rupees, but may extend to two crore rupees.".

Amendment of section 65.

45. In section 65 of the principal Act, in sub-section (*3*), for the words "pre-packaged insolvency resolution process" the words "pre-packaged insolvency resolution process or creditor-initiated insolvency resolution process" shall be substituted.

Amendment of section 66.

46. In section 66 of the principal Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Fraudulent or wrongful trading.";

(*b*) in sub-section (*1*), after the words "resolution professional", the words "or the liquidator," shall be inserted;

(*c*) in sub-section (*2*), after the words "during the corporate insolvency resolution process", the words "or by a liquidator" shall be inserted.

Amendment of section 67A.

47. In section 67A of the principal Act,—

(*a*) in the marginal heading, for the words "pre-packaged insolvency resolution process", the words "pre-packaged insolvency resolution process or creditor-initiated insolvency resolution process" shall be substituted;

(*b*) for the words "pre-packaged insolvency commencement date", the words "pre-packaged insolvency commencement date or creditor-initiated insolvency commencement date" shall be substituted.

Insertion of new sections 67B and 67C.

48. After section 67A of the principal Act, the following sections shall be inserted, namely:—

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Contravention of moratorium or resolution plan.

"67B. (*1*) Where a corporate debtor or any of its officer contravenes the provisions of section 14, the Adjudicating Authority may, on an application made by the Board or the Central Government or any person authorised by the Central Government in this behalf, as the case may be, impose penalty upon the officer, who committed or authorised or permitted such contravention, which shall not be less than one lakh rupees, but may extend to two crore rupees.

(*2*) Where any creditor contravenes the provisions of section 14, the Adjudicating Authority may, on an application made by the Board or the Central Government or any person authorised by the Central Government in this behalf, as the case may be, impose penalty upon any person who authorised or permitted such contravention by a creditor, which shall not be less than one lakh rupees, but may extend to two crore rupees.

(*3*) Where a corporate debtor, any of its officers or creditors or any person on whom the approved resolution plan is binding under section 31, contravenes any of the terms of such resolution plan or abets such contravention, the Adjudicating Authority may, on an application made by the Board or the Central Government or any person authorised by the Central Government in this behalf, as the case may be, impose penalty upon such corporate debtor, officer, creditor or person, which shall not be less than one lakh rupees, but may extend to one crore rupees or twenty per cent. of the amount to be distributed under the resolution plan, whichever is higher.

Contravention for non-disclosure of dispute or payment of debt by operational creditor.

67C. Where—

(*a*) an operational creditor has concealed in an application under section 9, the fact that the corporate debtor had notified him of a dispute in respect of the unpaid operational debt or the full and final payment thereof; or

(*b*) any person who authorised or permitted such concealment under clause (*a*); or

(*c*) any person who acted on such authorisation or permission,

the Adjudicating Authority may, on an application made by the Board or the Central Government or any person authorised by the Central Government in this behalf, as the case may be, impose penalty upon such operational creditor or person, which shall not be less than one lakh rupees but may extend to two crore rupees.".

Omission of section 74.

49. Section 74 of the principal Act shall be omitted.

Omission of section 76.

50. Section 76 of the principal Act shall be omitted.

Amendment of section 96.

51. In section 96 of the principal Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The provisions of this section shall not apply where an application is filed for initiating an insolvency resolution process in respect of a personal guarantor to a corporate debtor.".

Amendment of section 99.

52. In section 99 of the principal Act,—

(*a*) in sub-section (*1*), for the words "ten days", the words "twenty-one days" shall be substituted;

(*b*) in sub-section (*10*), for the words "or the creditor, as the case may be", the words "and the creditor" shall be substituted.

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Amendment of section 106.

53. In section 106 of the principal Act,—

(*a*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Where no repayment plan is submitted within the period stipulated under sub-section (*1*), the resolution professional shall submit a report to the Adjudicating Authority, and the Adjudicating Authority shall pass an order terminating the insolvency resolution process of the debtor and the debtor or the creditors shall be entitled to file an application for bankruptcy under Chapter IV.";

(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) Notwithstanding anything to the contrary contained in the provisions of sub-section (*2*) and sub-section (*3*), where the repayment plan is in respect of the debtor who is a personal guarantor to a corporate debtor, the resolution professional shall summon the meeting of the creditors by issuing a notice in writing specifying therein the date, time and place of such meeting.";

(*c*) in sub-section (*4*), after the words, brackets and figure "For the purposes of sub-section (*3*)", the words, brackets, figure and letter "and sub-section (*3A*)" shall be inserted.

Amendment of section 121.

54. In section 121 of the principal Act, in sub-section (*1*),—

(*a*) in clause (*c*), for the word and figures "section 118.", the words and figures "section 118; or" shall be substituted;

(*b*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) where an order has been passed by an Adjudicating Authority under sub-section (*1A*) of section 106.".

Amendment of section 124.

55. In section 124 of the principal Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The provisions of this section shall not apply where an application is filed for initiating a bankruptcy process in respect of a personal guarantor to a corporate debtor.".

Insertion of new section 164A.

56. After section 164 of the principal Act, the following section shall be inserted, namely:—

Transactions defrauding creditors.

"164A. Where the debtor has entered into an undervalued transaction as referred to in sub-section (*6*) of section 164 and the Adjudicating Authority is satisfied that such transaction was deliberately entered into by such debtor—

(*a*) for keeping its assets beyond the reach of any person who is entitled to make a claim against the debtor; or

(*b*) in order to adversely affect the interests of such a person in relation to the claim,

the Adjudicating Authority shall make an order,—

(*i*) restoring the position as it existed before such transaction, as if the transaction had not been entered into; and

(*ii*) protecting the interests of persons who are victims of such transactions:

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Provided that an order under this section—

(*a*) shall not affect any interest in property which was acquired from a person other than the debtor or his associate, as the case may be, and was acquired in good faith, for value and without notice of the relevant circumstances, or affect any interest deriving from such an interest; and

(*b*) shall not require a person who received a benefit from the transaction in good faith, for value and without notice of the relevant circumstances to pay any sum, unless he was a party to the transaction.".

Amendment of section 178.

57. In section 178 of the principal Act, in sub-section (*1*), in clause (*d*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For the removal of doubts, it is hereby clarified that any amount, whether or not a security interest is created to secure such amount by an act of two or more parties or merely by operation of law, due to the Central Government and the State Government, in respect of the whole or any part of the period of two years preceding the bankruptcy commencement date, shall be distributed under this clause and any remaining amount, whether or not such security interest is created to secure the amount, due to the Central Government and the State Government, shall be distributed under clause (*e*);".

Insertion of new section 183A.

58. After section 183 of the principal Act, the following section shall be inserted, namely:—

Penalty for initiating frivolous or vexatious proceedings under Part III.

"183A. If, any person has initiated a frivolous or vexatious proceeding before the Adjudicating Authority under this Part, it may impose upon such person a penalty which shall not be less than one lakh rupees but which may extend to two crore rupees.".

Amendment of section 196.

59. In section 196 of the principal Act, in sub-section (*1*),—

(*a*) for the words "insolvency professional agencies, insolvency professionals and information utilities", wherever they occur, the words "service providers" shall be substituted;

(*b*) for the words "insolvency professionals, insolvency professional agencies and information utilities", wherever they occur, the words "service providers" shall be substituted;

(*c*) in clause (*c*), the following *Explanation* shall be inserted, namely:—

"*Explanation*.—For removal of doubts, it is hereby clarified that the levy of fee or other charges under this clause also includes any fee or other charges levied by the Board in relation to the processes under this Code.";

(*d*) after clause (*s*), the following clause shall be inserted, namely:—

"(*sa*) specify the standards of conduct for the committee of creditors and its members, including the timelines within which the committee of creditors shall take decisions, while acting under Part II and Part III of this Code, as the case may be;";

(*e*) in clause (*t*), for the words "under this Code", the words "for the purposes of this Code" shall be substituted.

Amendment of section 208.

60. In section 208 of the principal Act, in sub-section (*1*), after clause (*ca*), the following clause shall be inserted, namely:—

"(*cb*) creditor-initiated insolvency resolution process under Chapter IVA of Part II;".

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Amendment of section 214.

61. In section 214 of the principal Act, in clause (*e*), after the words "such information", the words "in such manner as may be specified" shall be inserted.

Amendment of section 215.

62. In section 215 of the principal Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Submission and authentication of financial information to information utilities.";

(*b*) in sub-section (*3*), for the words "An operational creditor may", the words and figure "An operational creditor shall, before filing an application under section 9 of the Code," shall be substituted;

(*c*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The corporate debtor or debtor, as the case may be, in respect of whom any information is submitted under this section, shall authenticate the information in such manner and within such period, as may be specified:

Provided that where the corporate debtor or debtor does not respond to the information submitted to the information utility in the manner and period as has been specified, such information shall be deemed to be authenticated.".

Amendment of section 217.

63. In section 217 of the principal Act,—

(*a*) for the marginal heading, the marginal heading "Complaints against service providers." shall be substituted;

(*b*) for the words "an insolvency professional agency or insolvency professional or an information utility", the words "a service provider" shall be substituted.

Amendment of section 218.

64. In section 218 of the principal Act,—

(*a*) for the marginal heading, the marginal heading "Investigation of service providers." shall be substituted;

(*b*) in sub-section (*1*), for the words "insolvency professional agency or insolvency professional or an information utility", occurring at both the places, the words "service provider" shall be substituted.

Substitution of new section for section 219.

65. For section 219 of the principal Act, the following section shall be substituted, namely:—

Show cause notice to service provider.

"219. Where the Board, upon completion of an inspection or investigation under section 218 or on the basis of material available on record, is of the *prima facie* opinion that sufficient cause exists to take action under section 220, it may issue a show cause notice to a service provider in such manner, providing such period for giving reply, as may be specified.".

Amendment of section 220.

66. In section 220 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) The Board shall constitute one or more disciplinary committees consisting of one or more persons from amongst its Chairperson, whole-time members or officers not below the rank of the Executive Director for the purposes of this section.";

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(*b*) after sub-section (*1*) as so substituted, the following sub-section shall be inserted, namely:—

"(*1A*) The show cause notice issued under section 219 shall be referred to a disciplinary committee constituted under sub-section (*1*).";

(*c*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Where the disciplinary committee, after giving the service provider an opportunity of being heard, is satisfied that sufficient cause exists, it may, impose a penalty as provided in sub-section (*3*), or suspend or cancel the registration of the service provider, or direct disgorgement under sub-section (*4*).";

(*d*) in sub-section (*3*),—

(*i*) for the opening portion, the following opening portion shall be substituted, namely:—

"Where any service provider has contravened any provisions of this Code or rules or regulations made thereunder, the disciplinary committee may impose penalty which shall be up to—";

(*ii*) in the proviso, for the words "more than one crore rupees", the words "two crore rupees" shall be substituted;

(*e*) in sub-sections (*4*) and (*5*), for the word "Board", wherever it occurs, the words "disciplinary committee" shall be substituted;

(*f*) after sub-section (*6*), the following sub-sections shall be inserted, namely:—

"(*7*) Any person aggrieved by an order of the disciplinary committee, under sub-sections (*2*) to (*5*), may prefer an appeal to the National Company Law Appellate Tribunal within a period of thirty days from the date of receipt of the order.

(*8*) The National Company Law Appellate Tribunal may, if it is satisfied that a person was prevented by sufficient cause from filing an appeal within thirty days, allow the appeal to be filed under sub-section (*7*) within a further period not exceeding fifteen days.".

Amendment of section 224.

67. In section 224 of the principal Act,—

(*a*) in sub-section (*2*),—

(*a*) in clause (*c*), after the words "any other source;", the word "and" shall be omitted;

(*b*) in clause (*d*), for the word "Fund.", the words "Fund; and" shall be substituted;

(*c*) after clause (*d*), the following clause shall be inserted, namely—

"(*e*) amounts from such other sources as may be prescribed.";

(*b*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The sums credited to the Fund may be utilised—

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(*a*) by a person who has contributed any amount to the Fund under clause (*b*) of sub-section (*2*), in the event of proceedings initiated in respect of such person under this Code before an Adjudicating Authority, by making an application to such Adjudicating Authority for withdrawal of funds not exceeding the amount contributed by it, for making payment to workmen, protecting the assets of such persons, meeting the incidental cost during the proceedings or such purposes as may be prescribed; and

(*b*) for such other purposes and in such manner as may be prescribed.".

Substitution of new section for section 235A.

68. For section 235A of the principal Act, the following section shall be substituted, namely:—

Power of Adjudicating Authority to impose penalties.

"235A. If a person has contravened any provision of this Code or any rules or the regulations made thereunder, the Adjudicating Authority may, on an application made by the Board or the Central Government or any person authorised by the Central Government in this behalf, impose upon such person, a penalty which shall not be less than one lakh rupees for each day during which the contravention continues, but which may extend up to—

(*a*) three times the amount of loss caused, or likely to have been caused, to persons concerned on account of such contravention;

(*b*) three times the amount of the unlawful gain made on account of such contravention,

whichever is higher:

Provided that where such loss or unlawful gain is not quantifiable, the total amount of the penalty imposed shall not exceed five crore rupees:

Provided further that where the Adjudicating Authority is of the opinion that sufficient cause exists to do so, it may, for reasons to be recorded in writing, impose a penalty which may be less than one lakh rupees for each day that the failure continues.

Explanation. I—For the removal of doubts, it is hereby clarified that the Adjudicating Authority for the purposes of this section shall be the same as referred to in section 60 or section 179, as the case may be.

Explanation. II—For the purposes of this Code, it is hereby declared that the omission of sections 74 and 76, and the amendment of this section by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, shall not affect:—

(*i*) any prosecution instituted under these sections on and before the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026 and pending immediately before such date of commencement before any court, which shall continue to be heard and disposed of by the said court as if the Insolvency and Bankruptcy Code (Amendment) Act, 2026 had not been enacted; and

(*ii*) any punishment imposed under these sections on and before the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026.".

Amendment of section 239.

69. In section 239 of the principal Act,—

(*a*) in sub-section (*1*), for the word "provisions", the word "purposes" shall be substituted;

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(*b*) in sub-section (*2*),—

(*i*) clause (*ea*) shall be omitted;

(*ii*) after clause (*fe*), the following clauses shall be inserted, namely:—

"(*ff*) the conditions under sub-section (*1*) of section 58B;

(*fg*) the fee for filing an objection under sub-section (*1*) of section 58C;

(*fh*) the manner and conditions under sub-section (*1*) of section 59A;";

(*iii*) for clause (*zi*), the following clause shall be substituted, namely:—

"(*zi*) the other sources of amounts to be credited to the Insolvency and Bankruptcy Fund under clause (*e*) of sub-section (*2*) of section 224;";

(*iv*) after clause (*zi*) as so substituted, the following clauses shall be inserted, namely:—

"(*zia*) the purposes under clause (*a*) of sub-section (*3*) of section 224;

(*zib*) the other purposes and the manner under clause (*b*) of sub-section (*3*) of section 224;";

(*v*) after clause (*zm*), the following clause shall be inserted, namely:—

"(*zma*) the manner and conditions under sub-section (*1*) of section 240C;".

70. In section 240 of the principal Act,— Amendment of section 240.

(*a*) in sub-section (*1*), for the word "provisions", the word "purposes" shall be substituted;

(*b*) in sub-section (*2*),—

(*i*) after clause (*ea*), the following clause shall be inserted, namely:—

"(*eb*) the conditions under *Explanation* to clause (*26*) of section 5;";

(*ii*) after clause (*f*), the following clause shall be inserted, namely:—

"(*fa*) other information under clause (*e*) of sub-section (*3*) of section 9;";

(*iii*) for clause (*h*), the following clause shall be substituted, namely:—

"(*h*) the other document or any other information under clause (*a*) of sub-section (*3*) of section 10;";

(*iv*) after clause (*h*), the following clause shall be inserted, namely:—

"(*ha*) the manner under sub-section (*1*) of section 12A;";

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(*v*) in clause (*n*), after the words, brackets and letter "of clause (*a*),", the words, brackets and letter "the manner under clause (*b*)," shall be inserted;

(*vi*) after clause (*o*), the following clause shall be inserted, namely:—

"(*oa*) any other class or classes of creditors who may attend the meetings of committee of creditors under the proviso to sub-section (*11*) of section 21;";

(*vii*) after clause (*t*), the following clause shall be inserted, namely:—

"(*ta*) the manner and conditions under sub-section (*1*) of section 28A;";

(*viii*) in clause (*w*), for the words, brackets, letters and figures "the manner of payment of debts under clause (*b*), and the other requirements to which a resolution plan shall conform to under clause (*d*) of sub-section (*2*) of section 30;", the words, brackets, letters and figures "the manner of payment of debts of operational creditors under clause (*b*), the manner of payment of debts of financial creditors who do not vote in favour of the resolution plan under clause (*ba*), the conditions and manner for constitution of a committee under clause (*d*) and the other requirements to which a resolution plan shall conform to under clause (*f*) of sub-section (*2*) of section 30;" shall be substituted;

(*ix*) after clause (*wa*), the following clauses shall be inserted, namely:—

"(*wb*) the form, manner and the conditions under the second proviso to sub-section (*1*) of section 31;

(*wc*) the manner and conditions for making an application by the committee of creditors for restoring the corporate insolvency resolution process and manner and conditions for completing the restored corporate insolvency resolution process under sub-section (*1A*) of section 33;

(*wd*) the conditions under the proviso to sub-section (*2*) of section 33;";

(*x*) for clause (*x*), the following clauses shall be substituted, namely:—

"(*x*) the form of written consent from insolvency professional under sub-section (*6*) of section 34;

(*xa*) the fee for the conduct of the liquidation proceedings and proportion to the value of the liquidation estate assets under sub-section (*8*) of section 34;";

(*xi*) after clause (*xa*) as so substituted, the following clause, shall be inserted, namely:—

"(*xb*) the form for giving written consent under sub-section (*1*) of section 34A;";

(*xii*) in clause (*y*), for the words, brackets and letter "the manner of evaluating the assets and property of the corporate debtor under clause (*c*)", the words, brackets and letters "the manner of maintaining an updated list of claims of creditors under clause (*a*), the manner of evaluating the assets and property of the corporate debtor under clause (*c*)" shall be substituted;

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(*xiii*) for clause (*z*), the following clause shall be substituted, namely:—

"(*z*) the manner in which the committee of creditors shall supervise the conduct of the liquidation process by the liquidator under sub-section (*2*) of section 35;";

(*xiv*) clauses (*ze*), (*zf*) and (*zg*) shall be omitted;

(*xv*) after clause (*zi*), the following clause shall be inserted, namely:—

"(*zia*) the manner, period and conditions under sub-section (*8*) of section 52;";

(*xvi*) after clause (*zj*), the following clauses shall be inserted, namely:—

"(*zja*) the period and the manner of distribution of proceeds of sale under sub-section (*1*) of section 53;

(*zjb*) the manner of determining the value of security interest under the *Explanation* to sub-clause (*ii*) of clause (*b*) of sub-section (*1*) of section 53;

(*zjc*) the manner in which the liquidator shall make an application to the Adjudicating Authority for the dissolution of the corporate debtor under sub-section (*1*) of section 54;

(*zjd*) the manner and conditions under sub-section (*1A*) of section 54;

(*zje*) the manner and conditions under sub-section (*1B*) of section 54;";

(*xvii*) for clause (*zk*), the following clause shall be substituted, namely:—

"(*zk*) the manner under the proviso to sub-section (*2A*) of section 54;";

(*xviii*) for clause (*zke*), the following clause shall be substituted, namely:—

"(*zke*) the information to be furnished under sub-section (*3*) of section 54C;";

(*xix*) clause (*zl*) shall be omitted;

(*xx*) after clause (*zl*) as so omitted, the following clauses shall be inserted, namely:—

"(*zla*) the manner under clause (*a*), the form and manner under clause (*b*), and the manner under clause (*c*) of sub-section (*2*) of section 58B;

(*zlb*) the period, form and manner under sub-section (*4*) of section 58B;

(*zlc*) the form and manner under sub-section (*1*) of section 58C;

(*zld*) the manner and conditions for exercising the powers and performing duties by the resolution professional under section 58E;

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(*zle*) the form in which the report to be prepared under clause (*c*), the report and documents to be filed with the Board under clause (*f*), and such other duties to be performed under clause (*g*) of section 58E;

(*zlf*) the conditions and manner for the resolution professional to attend the meetings and exercise the right to reject under sub-section (*2*) and the form, manner and period under sub-section (*3*) of section 58F;

(*zlg*) the manner under the proviso to sub-section (*1*) of section 58G;

(*zlh*) the form and manner in which the resolution professional shall make public announcement under sub-section (*3*) of section 58G;

(*zli*) the manner under sub-clause (*ii*) of sub-section (*1*) of section 58H;

(*zlj*) the form and manner under sub-section (*2*) of section 58H;

(*zlk*) the manner under sub-section (*1*) of section 58-I;

(*zll*) the conditions and procedural requirements under sub-section (*2*) of section 58K;";

(*xxi*) in clause (*zm*), for the words "conditions and procedural requirements", the words "conditions, procedural requirements, and period" shall be substituted;

(*xxii*) after clause (*zm*), the following clauses shall be inserted, namely:—

"(*zma*) the other conditions under clause (*c*) of sub-section (*5A*) of section 59;

(*zmb*) the other consequences under sub-section (*5C*) of section 59;";

(*xxiii*) in clause (*zv*), after the words, brackets and letter "utilities under clause (*r*)," the words, brackets and letters "standards of conduct of the committee of creditors and its members under clause (*sa*)," shall be inserted;

(*xxiv*) after clause (*zzs*), the following clause shall be inserted, namely:—

"(*zzsa*) the manner under clause (*e*) of section 214;";

(*xxv*) after clause (*zzw*), the following clause shall be inserted, namely:—

"(*zzwa*) the manner and period under sub-section (*4*) of section 215;";

(*xxvi*) for clause (*zzza*), the following clause shall be substituted, namely:—

"(*zzza*) the manner and period under section 219;".

Insertion of new sections 240B and 240C.

71. After section 240A of the principal Act, the following sections shall be inserted, namely:—

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Electronic portal for facilitating procedures.

'240B. Notwithstanding anything to the contrary contained in this Code, the Central Government may, by notification, provide an electronic portal and the procedures related to the insolvency and bankruptcy processes under this Code, which shall be carried out on such electronic portal.

Power to make rules for cross-border insolvency.

240C. (*1*) Notwithstanding anything to the contrary contained in this Code and the Companies Act, 2013, the Central Government may prescribe the manner and conditions for administering and conducting cross-border insolvency proceedings under this Code, including the process for recognition of proceedings, granting relief, judicial cooperation, assistance and coordination in connection with such proceedings, for such class or classes of debtors or corporate debtors involving such countries or territories outside India, as may be notified by the Central Government in this regard.

18 of 2013.

18 of 2013.

(*2*) The rules made under this section may provide that any of the provisions of this Code or the Companies Act, 2013 shall apply with such exceptions, modifications and adaptations, as may be required to administer and implement the provisions of this section and rules made thereunder, including designating one or more Benches for dealing with proceedings under this section.

(*3*) A draft of every rule proposed under this section shall be laid before each House of Parliament in such manner as provided under sub-sections (*4*) to (*6*) of section 59A, which shall, *mutatis mutandis* apply, to the rules made under this section.

Explanation.—For the purposes of this section, the expression "corporate debtor" shall also include any person incorporated with limited liability outside India.'.

Amendment of section 242.

72. In section 242 of the principal Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), if any difficulty arises in giving effect to the provisions of this Code, as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026, the Central Government may, by an order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Code, as may appear to it to be necessary or expedient for removing such difficulty:

Provided that no such order shall be made under this section after the expiry of a period of five years from the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2026.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE ANDHRA PRADESH REORGANISATION (AMENDMENT) ACT, 2026

NO. 7 OF 2026

[6*th April*, 2026.]

An Act further to amend the Andhra Pradesh Reorganisation Act, 2014.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Andhra Pradesh Reorganisation (Amendment) Act, 2026.

(*2*) It shall be deemed to have come into force on the 2nd day of June, 2024.

Amendment of Act 6 of 2014.

2. In the Andhra Pradesh Reorganisation Act, 2014, in section 5,—

(*a*) in sub-section (*2*), for the words "and there shall be a new capital", the words "and Amaravati shall be the new capital" shall be substituted;

(*b*) the *Explanation* shall be numbered as *Explanation* 1 thereof and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

'*Explanation* 2.—For the purposes of sub-section (*2*), the expression "Amaravati" includes the capital city areas notified under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014.'.

Andhra Pradesh Act 11 of 2014.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 5th day of April, 2025 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 5th day of April, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE WAQF (AMENDMENT) ACT, 2025

No. 14 of 2025

[5*th April,* 2025.]

An Act further to amend the Waqf Act, 1995.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Waqf (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

43 of 1995.

Amendment of section 1.

2. In section 1 of the Waqf Act, 1995 (hereinafter referred to as the principal Act), in sub-section (*1*), for the word "Waqf", the words "Unified Waqf Management, Empowerment, Efficiency and Development" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that nothing in this Act shall, notwithstanding any judgement, decree or order of any court, apply to a trust (by whatever name called) established before or after the commencement of this Act or statutorily regulated by any statutory provision pertaining to public charities, by a Muslim for purpose similar to a waqf under any law for the time being in force.".

Amendment of section 3.

4. In section 3 of the principal Act,—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

'(*aa*) "Aghakhani waqf" means a waqf dedicated by an Aghakhani waqif;';

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(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

'(*ca*) "Bohra waqf" means a waqf dedicated by a Bohra waqif;';

(*iii*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "Collector" includes the Collector of land-revenue of a district, or the Deputy Commissioner, or any officer not below the rank of Deputy Collector authorised in writing by the Collector;';

(*iv*) after clause (*f*), the following clauses shall be inserted, namely:—

'(*fa*) "Government Organisation" includes the Central Government, State Governments, Municipalities, Panchayats, attached and subordinate offices and autonomous bodies of the Central Government or State Government, or any organisation or Institution owned and controlled by the Central Government or State Government;

(*fb*) "Government property" means movable or immovable property or any part thereof, belonging to a Government Organisation;';

(*v*) in clause (*i*), the words ", either verbally or" shall be omitted;

(*vi*) after clause (*k*), the following clause shall be inserted, namely:—

'(*ka*) "portal and database" means the waqf asset management system or any other system set up by the Central Government for the registration, accounts, audit and any other detail of waqf and the Board, as may be prescribed by the Central Government;';

(*vii*) for clause (*l*), the following clause shall be substituted, namely:—

'(*l*) "prescribed" means prescribed by rules made under this Act;';

(*viii*) clause (*p*) shall be omitted;

(*ix*) in clause (*r*),—

(*a*) in the opening portion, for the words "any person, of any movable or immovable property", the words "any person showing or demonstrating that he is practising Islam for at least five years, of any movable or immovable property, having ownership of such property and that there is no contrivance involved in the dedication of such property," shall be substituted;

(*b*) sub-clause (*i*) shall be omitted;

(*c*) in sub-clause (*iv*), after the word "welfare", the words ", or maintenance of widow, divorced woman and orphan, if waqif so intends, in such manner, as may be prescribed by the Central Government," shall be inserted;

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(*d*) in the long line, for the words "any person", the words "any such person" shall be substituted;

(*e*) the following proviso shall be inserted at the end, namely:—

"Provided that the existing waqf by user properties registered on or before the commencement of the Waqf (Amendment) Act, 2025 as waqf by user will remain as waqf properties except that the property, wholly or in part, is in dispute or is a government property;".

Insertion of new sections 3A, 3B, 3C, 3D and 3E.

5. After section 3 of the principal Act, the following sections shall be inserted, namely:—

Certain conditions of waqf.

"3A. (*1*) No person shall create a waqf unless he is the lawful owner of the property and competent to transfer or dedicate such property.

(*2*) The creation of a waqf-alal-aulad shall not result in denial of inheritance rights of heirs, including women heirs, of the waqif or any other rights of persons with lawful claims.

Filing of details of waqf on portal and database.

3B. (*1*) Every waqf registered under this Act, prior to the commencement of the Waqf (Amendment) Act, 2025, shall file the details of the waqf and the property dedicated to the waqf on the portal and database, within a period of six months from such commencement:

Provided that the Tribunal may, on an application made to it by the mutawalli, extend such period of six months under this section for a further period not exceeding six months as it may consider appropriate, if he satisfies the Tribunal that he had sufficient cause for not filing the details of the waqf on the portal within such period.

(*2*) The details of the waqf under sub-section (*1*), amongst other information, shall include the following, namely:—

(*a*) the identification and boundaries of waqf properties, their use and occupier;

(*b*) the name and address of the creator of the waqf, mode and date of such creation;

(*c*) the deed of waqf, if available;

(*d*) the present mutawalli and its management;

(*e*) the gross annual income from such waqf properties;

(*f*) the amount of land-revenue, cesses, rates and taxes annually payable in respect of the waqf properties;

(*g*) an estimate of the expenses annually incurred in the realisation of the income of the waqf properties;

(*h*) the amount set apart under the waqf for—

(*i*) the salary of the mutawalli and allowances to the individuals;

(*ii*) purely religious purposes;

(*iii*) charitable purposes; and

(*iv*) any other purposes;

(*i*) details of court cases, if any, involving such waqf property;

(*j*) any other particular as may be prescribed by the Central Government.

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Wrongful declaration of waqf.

3C. (*1*) Any Government property identified or declared as waqf property, before or after the commencement of this Act, shall not be deemed to be a waqf property.

(*2*) If any question arises as to whether any such property is a Government property, the State Government may, by notification, designate on Officer above the rank of Collector (hereinafter referred to as the designated officer), who shall conduct an inquiry as per law, and determine whether such property is a Government property or not and submit his report to the State Government:

Provided that such property shall not be treated as waqf property till the designated officer submits his report.

(*3*) In case the designated officer determines the property to be a Government property, he shall make necessary corrections in revenue records and submit a report in this regard to the State Government.

(*4*) The State Government shall, on receipt of the report of the designated officer, direct the Board to make appropriate correction in the records.

Declaration of protected monument or protected area as waqf to be void.

3D. Any declaration or notification issued under this Act or under any previous Act in respect of waqf properties shall be void, if such property was a protected monument or protected area under the Ancient Monuments Preservation Act, 1904 or the Ancient Monuments and Archaeological Sites and Remains Act, 1958, at the time of such declaration or notification. 7 of 1904. 24 of 1958.

Bar of declaration of any land in Scheduled or Tribal area as waqf.

3E. Notwithstanding anything contained in this Act or any other law for the time being in force, no land belonging to members of Scheduled Tribes under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution shall be declared or deemed to be waqf property.".

Amendment of section 4.

6. In section 4 of the principal Act,—

(*a*) for the marginal heading, the marginal heading "Survey of auqaf." shall be substituted;

(*b*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Any survey of auqaf pending before the Survey Commissioner, on the commencement of the Waqf (Amendment) Act, 2025, shall be transferred to the Collector having jurisdiction and the Collector shall make the survey in accordance with the procedure in the revenue laws of the State, from the stage such survey is transferred to the Collector, and submit his report to the State Government.";

(*c*) sub-sections (*1A*), (*2*) and (*3*) shall be omitted;

(*d*) in sub-section (*4*), in the opening portion, for the words "Survey Commissioner", the word "Collector" shall be substituted;

(*e*) in sub-section (*5*), after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*f*) sub-section (*6*) shall be omitted.

Amendment of section 5.

7. In section 5 of the principal Act,—

(*a*) in sub-section (*1*), for the word, brackets and figure "sub-section (*3*)", the word, brackets and figure "sub-section (*1*)" shall be substituted;

(*b*) in sub-section (*2*), after the words "Shia auqaf", the words "or Aghakhani auqaf or Bohra auqaf" shall be inserted;

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(*c*) after sub-section (*2*), the following sub-sections shall be inserted, namely:—

"(*2A*) The State Government shall upload the notified list of auqaf on the portal and database within ninety days from the date of its publication in the Official Gazette under sub-section (*2*).

(*2B*) The details of each waqf shall contain the identification, boundaries of waqf properties, their use and occupier, details of the creator, mode and date of such creation, purpose of waqf, their present mutawallis and management in such manner as may be prescribed by the Central Government.";

(*d*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The revenue authorities, before deciding mutation in the land records, in accordance with revenue laws in force, shall give a public notice of ninety days, in two daily newspapers circulating in the localities of such area of which one shall be in the regional language and give the affected persons an opportunity of being heard.";

(*e*) in sub-section (*4*), after the words "time to time", the words "on the portal and database" shall be inserted.

Amendment of section 6.

8. In section 6 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*ii*) the words "and the decision of the Tribunal in respect of such matter shall be final" shall be omitted;

(*iii*) in the first proviso, for the words "one year", the words "two years" shall be substituted;

(*iv*) for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that an application may be entertained by the Tribunal after the period of two years specified in the first proviso, if the applicant satisfies the Tribunal that he has sufficient cause for not making the application within such period:";

(*b*) in sub-section (*3*), for the words "Survey Commissioner", the word "Collector" shall be substituted.

Amendment of section 7.

9. In section 7 of the principal Act, in sub-section (*1*),—

(*i*) after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*ii*) the words "and the decision of the Tribunal thereon shall be final" shall be omitted;

(*iii*) in the first proviso, for the words "one year" wherever they occur, the words "two years" shall be substituted;

(*iv*) in the second proviso, for the words "Provided further that", the following shall be substituted, namely:—

"Provided further that an application may be entertained by the Tribunal after the period of two years specified in the first proviso, if the applicant satisfies the Tribunal that he had sufficient cause for not making the application within such period:

Provided also that".

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Amendment of section 9.

10. In section 9 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Council shall consist of—

(*a*) the Union Minister in charge of waqf—Chairperson, *ex officio*;

(*b*) three Members of Parliament of whom two shall be from the House of the People and one from the Council of States;

(*c*) the following members to be appointed by the Central Government from amongst Muslims, namely:—

(*i*) three persons to represent Muslim organisations having all India character and national importance;

(*ii*) Chairpersons of three Boards by rotation;

(*iii*) one person to represent the mutawallis of the waqf having a gross annual income of five lakh rupees and above;

(*iv*) three persons who are eminent scholars in Muslim law;

(*d*) two persons who have been Judges of the Supreme Court or a High Court;

(*e*) one Advocate of national eminence;

(*f*) four persons of national eminence, one each from the fields of administration or management, financial management, engineering or architecture and medicine;

(*g*) Additional Secretary or Joint Secretary to the Government of India dealing with waqf matters in the Union Ministry or department—member, *ex officio*:

Provided that two of the members appointed under clause (*c*) shall be women:

Provided further that two members appointed under this sub-section, excluding *ex officio* members, shall be non-Muslim.".

Amendment of section 13.

11. In section 13 of the principal Act, for sub-section (*2A*), the following sub-section shall be substituted, namely:—

"(*2A*) The State Government may, if it deems necessary, by notification in the Official Gazette, establish a separate Board of Auqaf for Bohras and Aghakhanis.".

Amendment of section 14.

12. In section 14 of the principal Act,—

(*a*) for sub-sections (*1*), (*1A*), (*2*), (*3*) and (*4*), the following sub-sections shall be substituted, namely:—

"(*1*) The Board for a State and the National Capital Territory of Delhi shall consist of, not more than eleven members, to be nominated by the State Government,—

(*a*) a Chairperson;

(*b*) (*i*) one Member of Parliament from the State or, as the case may be, the National Capital Territory of Delhi;

(*ii*) one Member of the State Legislature;

(*c*) the following members belonging to Muslim community, namely:—

(*i*) one mutawalli of the waqf having an annual income of one lakh rupees and above;

(*ii*) one eminent scholar of Islamic theology;

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(*iii*) two or more elected members from the Municipalities or Panchayats:

Provided that in case there is no Muslim member available from any of the categories in sub-clauses (*i*) to (*iii*), additional members from category in sub-clause (*iii*) may be nominated;

(*d*) two persons who have professional experience in business management, social work, finance or revenue, agriculture and development activities;

(*e*) Joint Secretary to the State Government dealing with the waqf matters, *ex officio*;

(*f*) one Member of the Bar Council of the concerned State or Union territory:

Provided that two members of the Board appointed under clause (*c*) shall be women:

Provided further that two of total members of the Board appointed under this sub-section, excluding *ex officio* members, shall be non-Muslim:

Provided also that the Board shall have at least one member each from Shia, Sunni and other backward classes among Muslim Communities:

Provided also that one member each from Bohra and Aghakhani communities shall be nominated in the Board in case they have functional auqaf in the State or Union territory:

Provided also that the elected members of Board holding office on the commencement of the Waqf (Amendment) Act, 2025 shall continue to hold office as such until the expiry of their term of office.

(*2*) No Minister of the Central Government or, as the case may be, a State Government, shall be nominated as a member of the Board.

(*3*) In case of a Union territory, the Board shall consist of not less than five and not more than seven members to be nominated by the Central Government under sub-section (*1*).";

(*b*) for sub-section (*6*), the following sub-section shall be substituted, namely:—

"(*6*) In determining the number of members belonging to Shia, Sunni, Bohra, Aghakhani or other backward classes among Muslim communities, the State Government or, as the case may be, the Central Government in case of a Union territory shall have regard to the number and value of Shia, Sunni, Bohra, Aghakhani and other backward classes among Muslim auqaf to be administered by the Board and appointment of the members shall be made, so far as may be, in accordance with such determination.";

(*c*) sub-section (*8*) shall be omitted.

Amendment of section 16.

13. In section 16 of the principal Act,—

(*i*) for clause (*a*), the following clauses shall be substituted, namely:—

"(*a*) he is less than twenty-one years of age;

(*aa*) in case of a member under clause (*c*) of sub-section (*1*) of section 14, he is not a Muslim;";

(*ii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) he has been convicted of any offence and sentenced to imprisonment for not less than two years;".

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Amendment of section 17.

14. In section 17 of the principal Act, in sub-section (*1*), after the words "shall meet", the words "at least once in every month" shall be inserted.

Omission of section 20A.

15. Section 20A of the principal Act shall be omitted.

Amendment of section 23.

16. In section 23 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) There shall be a full-time Chief Executive Officer of the Board to be appointed by the State Government and who shall be not below the rank of Joint Secretary to the State Government.".

Amendment of section 28.

17. In section 28 of the principal Act, for the words "be responsible for implementation of the decisions of the Board which may be", the words "implement the decision of the Board within forty-five days from the date it is" shall be substituted.

Amendment of section 30.

18. In section 30 of the principal Act, in sub-section (*2*), for the words and figures "section 76 of the Indian Evidence Act, 1872", the words and figures "section 75 of the Bharatiya Sakshya Adhiniyam, 2023" shall be substituted. 1 of 1872. 47 of 2023.

Amendment of section 32.

19. In section 32 of the principal Act,—

(*a*) in sub-section (*2*), in clause (*e*), the *Explanation* and the proviso shall be omitted;

(*b*) in sub-section (*3*), the words "and the decision of the Tribunal thereon shall be final" shall be omitted.

Amendment of section 33.

20. In section 33 of the principal Act,—

(*a*) in sub-section (*4*), in the proviso, the words, brackets and figure "and the Tribunal shall have no power to make any order staying pending the disposal of the appeal, the operation of the order made by the Chief Executive Officer under sub-section (*3*)" shall be omitted;

(*b*) sub-section (*6*) shall be omitted.

Amendment of section 36.

21. In section 36 of the principal Act,—

(*a*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) On and from the commencement of the Waqf (Amendment) Act, 2025, no waqf shall be created without execution of a waqf deed.";

(*b*) in sub-section (*3*),—

(*i*) in the opening portion, for the words "in such form and manner and at such place as the Board may by regulation provide", the words "to the Board through the portal and database" shall be substituted;

(*ii*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any other particulars as may be prescribed by the Central Government.";

(*c*) in sub-section (*4*), the words "or if no such deed has been executed or a copy thereof cannot be obtained, shall contain full particulars, as far as they are known to the applicant, of the origin, nature and objects of the waqf" shall be omitted;

(*d*) for sub-section (*7*), the following sub-sections shall be substituted, namely:—

"(*7*) On receipt of an application for registration, the Board shall forward the application to the Collector having jurisdiction to inquire the genuineness and validity of the application and correctness of any particulars therein and submit a report to the Board:

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Provided that if the application is made by any person other than the person administering the waqf, the Board shall, before registering the waqf, give notice of the application to the person administering the waqf and shall hear him if he desires to be heard.

(*7A*) Where the Collector in his report mentions that the property, wholly or in part, is in dispute or is a Government property, the waqf in relation to such part of property shall not be registered, unless the dispute is decided by a competent court.";

(*e*) in sub-section (*8*), the proviso shall be omitted;

(*f*) after sub-section (*8*), the following sub-sections shall be inserted, namely:—

"(*9*) The Board, on registering a waqf, shall issue the certificate of registration to the waqf through the portal and database.

(*10*) No suit, appeal or other legal proceeding for the enforcement of any right on behalf of any waqf which have not been registered in accordance with the provisions of this Act, shall be instituted or commenced or heard, tried or decided by any court after expiry of a period of six months from the commencement of the Waqf (Amendment) Act, 2025:

Provided that an application may be entertained by the court in respect of such suit, appeal or other legal proceedings after the period of six months specified under this sub-section, if the applicant satisfies the court that he has sufficient cause for not making the application within such period.".

Amendment of section 37.

22. In section 37 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in the opening portion, after the word "particulars", the words "in such manner as prescribed by the Central Government" shall be inserted;

(*ii*) in clause (*f*), for the words "provided by regulations", the words "prescribed by the Central Government" shall be substituted;

(*b*) in sub-section (*3*), after the words "land record office shall", the words "before deciding mutation in the land records, in accordance with revenue laws in force, shall give a public notice of ninety days, in two daily newspapers circulating in the localities of such area of which one shall be in the regional language and give the affected persons an opportunity of being heard, then" shall be substituted.

Omission of section 40.

23. Section 40 of the principal Act shall be omitted.

Amendment of section 46.

24. In section 46 of the principal Act, in sub-section (*2*),—

(*a*) for the word "July", at both the places where it occurs, the word "October" shall be substituted;

(*b*) for the words "in such form and containing such particulars as may be provided by regulations by the Board of all moneys received", the words "in such form and manner and containing such particulars as may be prescribed by the Central Government, of all moneys received from any source" shall be substituted.

Amendment of section 47.

25. In section 47 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*a*),—

(*A*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

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(*B*) after the words "appointed by the Board", the following shall be inserted, namely:—

"from out of the panel of auditors prepared by the State Government:

Provided that the State Government shall, while preparing such panel of auditors, specify the remuneration to be paid to such auditors;";

(*ii*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) the accounts of the waqf having net annual income exceeding one lakh rupees shall be audited annually, by an auditor appointed by the Board from out of the panel of auditors as specified in clause (*a*);";

(*iii*) in clause (*c*), the following proviso shall be inserted, namely:—

"Provided that the Central Government may, by order, direct the audit of any waqf at any time by an auditor appointed by the Comptroller and Auditor-General of India, or by any officer designated by the Central Government for that purpose.";

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) On receipt of the report under sub-section (*2*), the Board shall publish the audit report in such manner as may be prescribed by the Central Government.";

(*c*) in sub-section (*3*), both the provisos shall be omitted.

Amendment of section 48.

26. In section 48 of the principal Act,—

(*a*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) The proceedings and orders of the Board under sub-section (*1*) shall be published in such manner as may be prescribed by the Central Government.";

(*b*) in sub-section (*3*), the words, brackets and figure "and the Tribunal shall not have any power to stay the operation of the order made by the Board under sub-section (*1*)" shall be omitted;

(*c*) sub-section (*4*) shall be omitted.

Insertion of new section 50A.

27. After section 50 of the principal Act, the following section shall be inserted, namely:—

Disqualification of mutawalli.

"50A. A person shall not be qualified for being appointed, or for continuing as, a mutawalli, if he—

(*a*) is less than twenty-one years of age;

(*b*) is found to be a person of unsound mind;

(*c*) is an undischarged insolvent;

(*d*) has been convicted of any offence and sentenced to imprisonment for not less than two years;

(*e*) has been held guilty of encroachment on any waqf property;

(*f*) has been on a previous occasion—

(*i*) removed as a mutawalli; or

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(*ii*) removed by an order of a competent court or Tribunal from any position of trust either for mismanagement or for corruption.".

Amendment of section 51.

28. In section 51 of the principal Act, in sub-section (*1A*), in the second proviso, for the words and figures "the Land Acquisition Act, 1894", the words and figures "the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted.

1 of 1894.

30 of 2013.

Amendment of section 52.

29. In section 52 of the principal Act, in sub-section (*4*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 52A.

30. In section 52A of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "rigorous imprisonment", the word "imprisonment" shall be substituted;

(*ii*) in the proviso, for the words "be vested in the Board", the words "be reverted back to the waqf" shall be substituted;

(*b*) sub-section (*2*) shall be omitted;

(*c*) sub-section (*4*) shall be omitted.

Amendment of section 55A.

31. In section 55A of the principal Act, in sub-section (*2*), in the proviso, the words "and the decision of the Tribunal thereon shall be final" shall be omitted.

Amendment of section 61.

32. In section 61 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) clauses (*e*) and (*f*) shall be omitted;

(*ii*) for the long line, the following shall be substituted, namely:—

"he shall, unless he satisfies the court or the Tribunal that there was reasonable cause for his failure, be punishable with a fine which shall not be less than twenty thousand rupees but which may extend to fifty thousand rupees.";

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) If a mutawalli fails to—

(*i*) deliver possession of any waqf property, if ordered by the Board or the Tribunal;

(*ii*) carry out the directions of the Collector or the Board;

(*iii*) do any other act which he is lawfully required to do by or under this Act;

(*iv*) provide statement of accounts under section 46;

(*v*) upload the details of waqf under section 3B,

he shall be punishable with imprisonment for a term which may extend to six months and also with a fine which shall not be less than twenty thousand rupees but which may extend to one lakh rupees.";

(*c*) in sub-section (*5*), for the words and figures "the Code of Criminal Procedure, 1973", the words and figures "the Bharatiya Nagarik Suraksha Sanhita, 2023" shall be substituted.

2 of 1974.

46 of 2023.

Amendment of section 64.

33. In section 64 of the principal Act,—

(*a*) in sub-section (*1*),—

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(*i*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) has failed, without reasonable excuse, to maintain regular accounts for one year or has failed to submit, within one year, the yearly statement of accounts, as required by section 46; or";

(*ii*) after clause (*k*), the following clause shall be inserted, namely:—

"(*l*) is a member of any association which has been declared unlawful under the Unlawful Activities (Prevention) Act, 1967."; 37 of 1967.

(*b*) in sub-section (*4*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 65.

34. In section 65 of the principal Act, in sub-section (*3*), for the words "As soon as possible", the words "Within six months" shall be substituted.

Amendment of section 67.

35. In section 67 of the principal Act,—

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) Any person aggrieved by the order made under sub-section (*2*) may, within ninety days from the date of the order, appeal to the Tribunal.";

(*b*) in sub-section (*6*), in the second proviso, the words "and the order made by the Tribunal in such appeal shall be final" shall be omitted.

Amendment of section 69.

36. In section 69 of the principal Act,—

(*a*) in sub-section (*3*), the second proviso shall be omitted;

(*b*) in sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that no such order shall be made under this sub-section unless a written notice inviting objections from the person likely to be affected and general public, in such manner as may be prescribed by the State Government.".

Amendment of section 72.

37. In section 72 of the principal Act,—

(*a*) in sub-section (*1*), for the words "seven per cent.", the words "five per cent. subject to a maximum amount as may be prescribed by the Central Government" shall be substituted;

(*b*) in sub-section (*7*), the words "and the decision of the Board thereon shall be final" shall be omitted.

Amendment of section 73.

38. In section 73 of the principal Act, in sub-section (*3*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 83.

39. In section 83 of the principal Act,—

(*a*) in sub-section (*1*), the following proviso shall be inserted, namely:—

"Provided that any other Tribunal may, by notification, be declared as the Tribunal for the purposes of this Act.";

(*b*) in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that if there is no Tribunal or the Tribunal is not functioning, any aggrieved person may appeal to the High Court directly.";

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(*c*) for sub-section (*4*), the following shall be substituted, namely:—

"(*4*) Every Tribunal shall consist of three members—

(*a*) one person, who is or has been a District Judge, who shall be the Chairman;

(*b*) one person, who is or has been an officer equivalent in the rank of Joint Secretary to the State Government—member;

(*c*) one person having knowledge of Muslim law and jurisprudence—member:

Provided that a Tribunal established under this Act, prior to the commencement of the Waqf (Amendment) Act, 2025, shall continue to function as such until the expiry of the term of office of the Chairman and the members thereof under this Act.";

(*d*) in sub-section (*4A*), the following proviso shall be inserted, namely:—

"Provided that tenure of the Chairman and the member shall be five years from the date of appointment or until they attain the age of sixty-five years, whichever is earlier.";

(*e*) in sub-section (*7*), the words "final and" shall be omitted;

(*f*) for sub-section (*9*), the following sub-section shall be substituted, namely:—

"(*9*) Any person aggrieved by the order of the Tribunal, may appeal to the High Court within a period of ninety days from the date of receipt of the order of the Tribunal.".

Amendment of section 91.

40. In section 91 of the principal Act,—

(*a*) in sub-section (*1*), for the words and figures "the Land Acquisition Act, 1894", the words and figures "the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*b*) in sub-section (*3*), for the words and figures "under section 31 or section 32 of the Land Acquisition Act, 1894", the words and figures "under section 77 or section 78 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*c*) in sub-section (*4*),—

(*i*) for the words and figures "under section 31 or section 32 of the Land Acquisition Act, 1894", the words and figures "under section 77 or section 78 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*ii*) for the words "shall be declared void if the Board", the words "shall be kept in abeyance relating to portion of the property claimed by the Board, if the Board" shall be substituted;

(*iii*) the following proviso shall be inserted, namely:—

"Provided that the Collector after hearing the parties concerned shall make the order within one month of the application of the Board.".

Amendment of section 100.

41. In section 100 of the principal Act, for the words "Survey Commissioner", the word "Collector" shall be substituted.

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Amendment of section 101.

42. In section 101 of the principal Act,—

(*a*) in the marginal heading and in sub-section (*1*), for the words "Survey Commissioner" occurring at both the places, the word "Collector" shall be substituted;

(*b*) in sub-sections (*1*) and (*2*), for the words and figures "section 21 of the Indian Penal Code", at both the places where they occur, the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023" shall be substituted. 45 of 1860. 45 of 2023.

Omission of section 104.

43. Section 104 of the principal Act shall be omitted.

Substitution of new section for section 107.

44. For section 107 of the principal Act, the following section shall be substituted, namely:—

Application of Act 36 of 1963.

"107. On and from the commencement of the Waqf (Amendment) Act, 2025, the Limitation Act, 1963 shall apply to any proceedings in relation to any claim or interest pertaining to immovable property comprised in a waqf.".

Omission of sections 108 and 108A.

45. Sections 108 and 108A of the principal Act shall be omitted.

Insertion of new section 108B.

46. After section 108A as so omitted of the principal Act, the following section shall be inserted, namely:—

Power of Central Government to make rules.

"108B. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, the Central Government may make rules for all or any of the following matters, namely:—

(*a*) the waqf asset management system for the registration, accounts, audit and other details of waqf and Board under clause (*ka*), and the manner of payments for maintenance of widow, divorced woman and orphan under sub-clause (*iv*) of clause (*r*), of section 3;

(*b*) any other particulars under clause (*j*) of sub-section (*2*) of section 3B;

(*c*) the manner in which details of waqf to be uploaded under sub-section (*2B*) of section 5;

(*d*) any other particulars under clause (*f*) of sub-section (*3*) of section 36;

(*e*) the manner in which the Board shall maintain the register of auqaf under sub-section (*1*) of section 37;

(*f*) such other particulars to be contained in the register of auqaf under clause (*f*) of sub-section (*1*) of section 37;

(*g*) form and manner and particulars of the statement of accounts under sub-section (*2*) of section 46;

(*h*) the manner for publishing audit report under sub-section (*2A*) of section 47;

(*i*) the manner of publication of proceedings and orders of Board under sub-section (*2A*) of section 48;

(*j*) any other matter which is required to be, or may be, prescribed.

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(*3*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

Amendment of section 109.

47. In section 109 of the principal Act, in sub-section (*2*),—

(*a*) clause (*ia*) shall be omitted;

(*b*) clause (*iv*) shall be omitted;

(*c*) in clauses (*via*) and (*vib*), for the word and figures "section 31" at both the places where they occur, the word and figures "section 29" shall be substituted;

(*d*) after clause (*xviii*), the following clause shall be inserted, namely:—

"(*xviiia*) the manner of giving notice inviting objections under proviso to sub-section (*4*) of section 69;".

Amendment of section 110.

48. In section 110 of the principal Act, in sub-section (*2*), clauses (*f*) and (*g*) shall be omitted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE MUSSALMAN WAKF (REPEAL) ACT, 2025
No. 15 of 2025

[5*th April,* 2025.]

An Act to repeal the Mussalman Wakf Act, 1923.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Mussalman Wakf (Repeal) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Repeal of Act 42 of 1923.

2. (*1*) The Mussalman Wakf Act, 1923 is hereby repealed.

(*2*) The repeal by this Act shall not affect the previous operation of the Act so repealed or anything duly done or suffered thereunder, or any obligation or liability accrued or incurred under the Act so repealed, or any legal proceeding or remedy in respect of any such obligation or liability, as aforesaid, and any such legal proceeding or remedy may be continued or enforced as if this Act had not been passed.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 30th day of March, 2026 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 30th day of March, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE TRANSGENDER PERSONS (PROTECTION OF RIGHTS) AMENDMENT ACT, 2026

(No. 3 of 2026)

[30th March, 2026]

An Act to amend the Transgender Persons (Protection of Rights) Act, 2019.

Be it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Transgender Persons (Protection of Rights) Amendment Act, 2026.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

40 of 2019.

2. In section 2 of the Transgender Persons (Protection of Rights) Act, 2019 (hereinafter referred to as the principal Act),—

(*i*) for clause (a), the following clause shall be substituted, namely::—

'(*a*) "appropriate Government" means—

(*i*) in relation to the Central Government or any establishment wholly or substantially financed by that Government, the Central Government;

(*ii*) in relation to a State Government or any establishment wholly or substantially financed by that Government, or any local authority within a State, the State Government;

(*iii*) in relation to a Union territory or any establishment wholly or substantially financed by the Central Government in that Union territory, the Administrator thereof appointed under article 239 of the Constitution or such authority as may be specified by the Central Government;';

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(*ii*) after clause (*a*), the following clause shall be inserted, namely:—

'(*aa*) "authority" means a medical board, headed by a Chief Medical Officer or a Deputy Chief Medical Officer, as may be appointed by the Central Government, State Government or Union territory Administration;';

(*iii*) clause (*i*) shall be omitted;

(*iv*) for clause (*k*), the following clause shall be substituted, namely:—

'(*k*) "transgender person" means—

(*i*) a person having such socio-cultural identities as *kinner*, *hijra*, *aravani* and *jogta*, or eunuch, or a person with intersex variations specified below or a person who, at birth, has a congenital variation in one or more of the following sex characteristics as compared to male or female development:—

(*a*) primary sexual characteristics;

(*b*) external genitalia;

(*c*) chromosomal patterns;

(*d*) gonadal development;

(*e*) endogenous hormone production or response, or such other medical conditions; or

(*ii*) any person or child who has been, by force, allurement, inducement, deceit or undue influence, either with or without consent, compelled to assume, adopt, or outwardly present a transgender identity, by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure or otherwise:

Provided that it shall not include, nor shall ever have been so included, persons with different sexual orientations and self-perceived sexual identities.'.

Amendment of section 4.

3. In section 4 of the principal Act, sub-section (*2*) shall be omitted.

Amendment of section 6.

4. In section 6 of the principal Act,—

(*a*) in sub-section (*1*), for the words "District Magistrate", the words "District Magistrate, after examining the recommendation of the authority and, if he considers either necessary or desirable, after taking the assistance of other medical experts" shall be substituted;

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(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The person who has been issued a certificate of identity under sub-section (*1*) and is so declared as a transgender person within the definition under this Act shall be entitled to change the first name in the birth certificate and all other official documents relating to the identity of such person.".

Amendment of section 7.

5. In section 7 of the principal Act,—

(*a*) in sub-section (*1*), for the words "such person may", the words "such person shall" shall be substituted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) The medical institution in which the person who has undergone surgery to change gender, either as male or female, shall furnish the details of such person to the concerned District Magistrate and the authority in such form and manner as may be prescribed.";

(*c*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) A person referred to in sub-section (*1*) shall also make an application to the District Magistrate who shall, on receipt of an application along with the certificate issued by the Medical Superintendent or Chief Medical Officer, and on being satisfied with the correctness of such certificate, issue a certificate indicating change in gender in such form and manner and within such time, as may be prescribed.";

(*d*) sub-section (*3*) and the proviso shall be omitted.

Amendment of section 16.

6. In section 16 of the principal Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) representatives of the State Governments and Union territories Administration, by rotation, one each from North, South, East, West and North-East regions, not below the rank of Director in the concerned Ministry or Department, to be nominated by the Central Government, Members, *ex officio*;".

Substitution of new section for section 18.

7. For section 18 of the principal Act, the following section shall be substituted, namely:—

Offences and penalties.

"18. Whoever,—

(*a*) compels or entices a transgender person to indulge in the act of forced or bonded labour other than any compulsory service for public purposes imposed by Government, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*b*) denies a transgender person the right of passage to a public place or obstructs such person from using or having access to a public place to which other members have access to or a right to use, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*c*) forces or causes a transgender person to leave household, village or other place of residence, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

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(*d*) harms or injures or endangers the life, safety, health or well-being, whether mental or physical, of a transgender person or tends to do acts including causing physical abuse, sexual abuse, verbal and emotional abuse and economic abuse, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*e*) kidnaps or abducts any adult person and causes—

(*i*) grievous hurt to such person, whether by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure; or

(*ii*) permanent or severe injury to the body or bodily functions of such person,

with the intent of, or in the course of, compelling such person to assume, adopt, or outwardly present a transgender identity against the will or consent of such person, whether by force, allurement, deceit, undue influence or otherwise, shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than two lakh rupees;

(*f*) kidnaps or abducts any child and causes—

(*i*) grievous hurt to such child, whether by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure; or

(*ii*) permanent or severe injury to the body or bodily functions of such child,

with the intent of, or in the course of, compelling such child to assume, adopt, or outwardly present a transgender identity, whether by force, allurement, deceit, undue influence or otherwise, shall be punishable with rigorous imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees;

(*g*) by force, threat, coercion, allurement, deception, inducement, or undue influence—

(*i*) compels any person, whether or not such person is a transgender person, to dress, present, or conduct themselves outwardly as a transgender person against the will of such person; and

(*ii*) employs, uses, or causes such person to engage in begging, solicitation, servitude, or any other form of forced or bonded labour while so presenting,

shall be punishable with rigorous imprisonment for a term which shall not be less than five years but which may extend to ten years, and shall also be liable to fine which shall not be less than one lakh rupees; and

(*h*) by force, threat, coercion, allurement, deception, inducement, undue influence or otherwise—

(*i*) compels any child, whether or not such child is a transgender person, to dress, present, or conduct themselves outwardly as a transgender person; and

(*ii*) employs, uses, or causes such child to engage in begging, solicitation, servitude, or any other form of forced or bonded labour while so presenting,

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shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to fourteen years, and shall also be liable to fine which shall not be less than three lakh rupees.".

Amendment of section 22.

8. In section 22 of the principal Act, in sub-section (*2*),—

(*a*) in clause (*c*), after the word, brackets and figure "sub-section (*1*)", the words, brackets, figure and letter "and the form and manner of details to be furnished by the medical institution under sub-section (*1A*)," shall be inserted;

(*b*) in clause (*d*), the word "revised" shall be omitted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE FINANCE ACT, 2026
(No. 4 of 2026)

[30*th March,* 2026]

An Act to give effect to the financial proposals of the Central Government for the financial year 2026-27.

Be it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

CHAPTER I
"Preliminary"

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2026.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 129, clause (b) of section 152 and section 156 shall come into force on the 1st day of April, 2026;

(*b*) sections 153 to 155 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

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CHAPTER II

RATES OF INCOME-TAX

Income-tax under Act 43 of 1961.

2. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the assessment year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 1961 (herein referred to as the said Act) at the rates specified in Part I-A of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account, only for the purpose of charging income-tax in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-A of the First Schedule applies or to whom Sl. No. 4 applies.	Rs. 2,50,000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the previous year.	Rs. 3,00,000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year.	Rs. 5,00,000.
4.	Assessee whose income is chargeable to tax under section 115BAC(*1A*) of the said Act.	Rs. 4,00,000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zo = Xo–Yo

where,—

Zo = the income-tax chargeable for the purposes of clause (*a*);

Xo = the amount of income-tax determined in respect of the Aggregate Income (AIo) at the rates specified in Paragraph A of Part I-A of the First Schedule or sub-section (*1A*) of section 115BAC of the said Act, as if such AIo were the total income; and

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Yo = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIo) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-A of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the said Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI,	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.;

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A	B	C	D
	115BBJ, 115E, 115JB or 115JC.	(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not having any income under section 115AD of the said Act and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*iii*) where the total income exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.
2.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, having any income under section 115AD of the said Act, and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000, but is not covered in clauses (*iii*) and (*iv*), at the rate of fifteen per cent.;

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A	B	C	D
			(*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
4.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or 115BAE of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs.10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.

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A	B	C	D
5.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of twelve per cent.
6.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or 115BAB of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.
7.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of two per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of five per cent.

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A	B	C	D
8.	115BBE (*1*)(*i*).	Any assessee.	Twenty-five per cent.
9.	115BAA or 115BAB.	Every domestic company.	Ten per cent.
10.	115BAC (*1A*).	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, but is not covered in clause (*iii*) at the rate of fifteen per cent.; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

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A	B	C	D
11.	115BAC (*1A*).	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
12.	115BAD or 115BAE.	Every co-operative society resident in India.	Ten per cent.
13.	115AD (*1*)(*a*).	Specified fund, referred to in clause (*c*) of the *Explanation* to section 10(*4D*) of the said Act, whose income includes any income under section 115AD(*1*)(*a*) of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 115AD(*1*)(*a*) of the said Act.

(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under sub-section (*1A*) of section 115BAC or section 115JB or section 115JC of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

To = Ro + So

where,—

To = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ro = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

So = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	Rs. 5,00,00,000.
		Rs. 5,00,00,000.	-
2.	Person specified against Sl. No. 3 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	-

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A	B	C	D
3.	Person specified against Sl. No. 4 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
4.	Person specified against Sl. No. 5 in column C.	Rs. 1,00,00,000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	-

(*6*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*7*) For the purposes of this section and Parts I-A and IV-A of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act for the assessment year commencing on the 1st day of April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV-A of the First Schedule;

(*c*) all other words and expressions used in this section and Parts I-A and IV-A of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in said Act.

Income-tax under Act 30 of 2025.

3. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the tax year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 2025 (herein referred to as the said Act) at the rates specified in Part I-B of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the tax year, any agricultural net income exceeding ₹ 5000, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account only for the purpose of charging income-tax in respect of the total income.

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TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First Schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zn = Xn – Yn

where,—

Zn = the income-tax chargeable for the purposes of clause (*a*);

Xn = the amount of income-tax determined in respect of the Aggregate Income (AIn) at the rates specified in Paragraph A of Part I-B of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Yn = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIn) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

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(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-B of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.

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A	B	C	D
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) Where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act the rate of surcharge on the income-tax calculated on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

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A	B	C	D
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*1*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the

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A	B	C	D
		(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

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(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Tn = Rn + Sn

where,—

Tn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Rn = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sn = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*6*) In cases in which tax has to be charged and paid under section 69 or section 170(*5*) or section 352 of the said Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of 12% of such tax.

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(*7*) In cases in which tax has to be deducted under the sections as specified in column B of the Table below, the deductions shall be made at the rates specified in column C of the said Table, in respect of the persons specified in column D of the said Table, and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column E of the said Table, of such tax.

TABLE

Sl. No.	Section under which tax has to be deducted	Rates on which deduction is to be made	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C	D	E
1.	(*i*) 393(*1*) [Table: Sl. Nos. 1(*i*) and 5]; (*ii*) 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17]; and (*iii*) 393(*3*) [Table: Sl. Nos. 1, 2 and 3], at the rates in force.	Rates specified in Part II of the First Schedule.	Person to whom the section as specified in column B applies.	Calculated in cases wherever prescribed, in the manner as provided in Part II of the First Schedule.
2.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act,	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

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A	B	C	D	E
			being a non-resident, except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act or where the income of the person is chargeable to tax under section 202 of the said Act.	(*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%.
3.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of the person is chargeable to tax under section 202 of the said Act except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%.

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A	B	C	D	E
4.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
5.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.

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A	B	C	D	E
6.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.
7.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
8.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and	Rates specified in sections referred to in column B.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%;

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A	B	C	D	E
	(*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].			(*ii*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

(*8*) In cases in which tax has to be collected under section 393(*1*) [Table: Sl. No. 8(*iv*). Note 2, Sl. No. 8(*iv*). Note 6 and Sl. No. 8(*vi*). Note 6] and 393(*3*) [Table: Sl. No. 1. Note 2 and Sl. No. 2. Note 2] of the said Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*9*) In cases as specified in column B of the Table below, in which tax has to be collected under section 394(*1*) of the said Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person, in respect of which collection has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 50000000, at the rate of 37%.

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A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000, at the rate of 25%.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 12%.
5.	Every firm, being a non-resident.	Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 12%.

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A	B	C
6.	Every company, other than a domestic company.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 5%.

(*10*) Subject to the provisions of sub-section (*14*), in cases in which,—

(*i*) income-tax has to be charged under section 316(*5*), 317(*2*), 318, 319 or 320(*2*) of the said Act;

(*ii*) income-tax has to be deducted from, or paid on, income chargeable under the head "Salaries" under section 392 (other than sub-section (*7*) of the said section) of the said Act;

(*iii*) income-tax has to be deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act; or

(*iv*) the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force,

such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein.

(*11*) For the purposes of sub-section (*10*), in cases to which the provisions of Part A, B, C or D of Chapter XIII or sections 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section and sub-sections (*10*), (*12*) and (*13*) or the rates as specified in that Chapter or section, as the case may be.

(*12*) For the purposes of sub-sections (*10*) and (*11*),—

(*a*) the amount of "advance tax" computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part III of the First Schedule, except in case of,—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

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(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of "advance tax" computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such "advance tax".

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%;

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A	B	C	D
			(*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.

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A	B	C	D
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*1*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

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A	B	C	D
			(*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on advance tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

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(*13*) For the purposes of sub-section (*12*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the amount determined as per the following formula:—

Ta = Ra + Sa

where,—

Ta = the total amount beyond which the total amount payable as "advance tax" on total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and surcharge thereon shall not exceed;

Ra = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sa = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*12*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*14*)(*a*) Where an assessee, as specified in column B of the Table below, has, in the tax year, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any net agricultural income exceeding ₹ 5000 in addition to the total income, which exceeds the maximum amount not chargeable to income-tax, as specified in column C of the said Table, in respect of the said assessee, then, in

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charging income-tax under section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or in computing the "advance tax" payable under Chapter XIX-C of the said Act, at the rate or rates in force, the net agricultural income shall be taken into account, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax or, as the case may be, "advance tax" chargeable shall be computed as per the following formula:—

Za = Xa – Ya

where,—

Za = the income-tax or, as the case may be, "advance tax" chargeable for the purposes of clause (*a*);

Xa = the amount of income-tax or "advance tax" determined in respect of the Aggregate Income (AIa) at the rates specified in Paragraph A of Part III of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Ya = the amount of income-tax or "advance tax" determined in respect of the net agricultural income increased by a sum as specified in column C of the Table in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

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Aggregate Income (AIa) = Total income + Net agricultural income.

(*c*) The amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section or Paragraph F [(Table 1: Sl. Nos. 1 and 2) and (Table 2: Sl. Nos. 1 and 2)] of Part III of the First Schedule.

(*15*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*16*) The amount of income-tax as specified in sub-sections (*6*) to (*14*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*17*) The provisions of sub-section (*16*) shall not apply—

(*i*) to cases in which tax is to be deducted or collected under the sections of the said Act mentioned in sub-sections (*7*), (*8*) and (*9*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India;

(*ii*) in respect of income-tax as specified in sub-sections (*10*) to (*13*), calculated on income, referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act, of specified fund referred to in Schedule VI [Note 1(*g*)] of the said Act.

(*18*) For the purposes of this section and Parts I-B, II, III and IV-B of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act, for the tax year commencing on the 1st April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV-B of the First Schedule;

(*d*) all other words and expressions used in this section and Parts I-B, II, III and IV-B of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in the said Act.

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CHAPTER III

DIRECT TAXES

A.— Income-tax under the Income-tax Act, 1961

Amendment of section 92CA.

4. In section 92CA of the Income-tax Act, 1961 (hereafter in this Part referred to as the Income-tax Act), after sub-section (*3A*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2007, namely:— 43 of 1961.

"(*3AA*). Notwithstanding anything contained in any judgment, order or decree of any court, for the purposes of making order under sub-section (*3*), the calculation of sixty days shall be made and shall always be deemed to have been made in the following manner, namely:—

(*a*) where the period of limitation expires on 31st of March of any year (not being a leap year), the order under sub-section (*3*) may be made up to the 30th of January of that year;

(*b*) where the period of limitation expires on 31st of March of any year (being a leap year), the order under sub-section (*3*) may be made up to the 31st of January of that year;

(*c*) where the period of limitation expires on 31st of December of any year, the order under sub-section (*3*) may be made up to the 1st of November of that year.".

Amendment of section 139.

5. In section 139 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), for *Explanation* 2, the following *Explanation* shall be substituted and shall be deemed to have been substituted, namely:—

'*Explanation* 2.—For the purposes of this sub-section, "due date" in respect of the persons mentioned in column B of the Table below, subject to the conditions as mentioned in column C of the said Table, shall be the due date of assessment year as mentioned in column D thereof:—

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E apply.	30th November.
2.	(*i*) Company; (*ii*) Assessee (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st October.

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A	B	C	D
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law for the time being in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st August.
4.	Any other assessee.		31st July.';

(*b*) for sub-section (*5*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*5*) If any person, having furnished a return under sub-section (*1*) or sub-section (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 234-I, furnish a revised return at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.";

(*c*) in sub-section (*8A*),—

(*i*) in the first proviso, in item (*i*), after the words "return of a loss", the words "except in a case referred to in the sixth proviso" shall be inserted;

(*ii*) in the third proviso, in item (*b*), after the words "in his case", the words "except in a case referred to in the eighth proviso" shall be inserted;

(*iii*) in the sixth proviso, after the words "return of income", the words "or such updated return has the effect of reducing the loss" shall be inserted;

(*iv*) after the seventh proviso, the following proviso shall be inserted, namely:—

"Provided also that an updated return may be furnished by a person for the relevant assessment year in pursuance of a notice under section 148 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner.".

Amendment of section 140B.

6. In section 140B of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*3A*) Where an updated return is filed in pursuance of a notice issued under section 148 within the period specified in the said notice, the additional income-tax payable under sub-section (*3*) shall be increased by a further sum of ten per cent. of the aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be.".

Amendment of section 144B.

7. In section 144B of the Income-tax Act, in sub-section (*6*), in clause (*i*), in sub-clause (*b*), for the words "by affixing digital signature", the words "by way of an electronic communication" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022.

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Amendment of section 144C.

8. In section 144C of the Income-tax Act,—

(*a*) after sub-section (*4*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*4A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*b*) after sub-section (*4A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*4B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*c*) after sub-section (*13*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*13A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).";

(*d*) after sub-section (*13A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*13B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).".

Insertion of new section 147A.

9. After section 147 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

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Assessing Officer for purposes of sections 148 and 148A.

"147A. Notwithstanding anything contained in any judgment, order or decree of any court or in section 151A or in any scheme framed thereunder, for the removal of doubts, it is hereby clarified that the Assessing Officer for the purposes of sections 148 and 148A shall mean and shall always be deemed to have meant to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in sub-section (*3*) of section 144B.".

Amendment of section 148.

10. In section 148 of the Income-tax Act, in sub-section (*1*), after the words "specified in the notice,", the words "not being less than thirty days from the date of such notice but" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026.

Substitution of new section for section 150.

11. For section 150 of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2026, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"150. (*1*) Notwithstanding anything contained in section 149, the notice under section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation, in consequence of, or to give effect to, any finding or direction contained in an order passed by—

(*a*) any authority in any proceeding under this Act by way of appeal, reference or revision; or

(*b*) a court in any proceeding under this Act or any other law.

(*2*) The provisions of sub-section (*1*) shall not apply in any case where the assessment or reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment or reassessment or recomputation could not have been made, by reason of any other provision limiting the time within which any action for assessment or reassessment or recomputation may be taken, at the time when,—

(*a*) the order which was the subject matter of the appeal, reference or revision, as the case may be, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated.

(*3*) For the purposes of sub-section (*1*), notice under section 148 shall be issued within a period of three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 153.

12. In section 153 of the Income-tax Act, after sub-section (*9*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*10*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of sub-sections (*1*) to (*4*), the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in the said sub-sections.".

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Amendment of section 153B.

13. In section 153B of the Income-tax Act, after sub-section (*1*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*1A*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of this section, the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in this section.".

Amendment of section 220.

14. In section 220 of the Income-tax Act, in sub-section (*2*), after the third proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"Provided also that in respect of any assessment made under section 143 or reassessment made under section 147 on or after the 1st day of April, 2027, no interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 270A—

(*a*) up to the date of passing of the order under section 250;

(*b*) up to the date of passing of the order under section 254, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 144C.".

Amendment of section 222.

15. In section 222 of the Income-tax Act, in sub-section (*1*), clause (*c*) shall be omitted and shall be deemed to have been omitted with effect from the 30th day of March, 2026.

Insertion of new section 234-I.

16. After section 234H of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of March, 2026, namely:—

Fee for furnishing revised return of income.

"234-I. Without prejudice to the provisions of this Act, where any person furnishes a return of income under sub-section (*5*) of section 139, beyond nine months but before twelve months from the end of the relevant assessment year, he shall pay by way of a fee,—

(*a*) a sum of one thousand rupees, if the total income of such person does not exceed five lakh rupees;

(*b*) a sum of five thousand rupees, in any other case.".

Amendment of section 245.

17. In section 245 of the Income-tax Act, in sub-section (*1*), after the words "under this Act", the words and figures "or the Income-tax Act, 2025" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026. 30 of 2025.

Amendment of section 245MA.

18. In section 245MA of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 254.

19. In section 254 of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026, namely:—

"(*3A*) For the purposes of sub-section (*3*), where any order is passed under this section on or after the 1st day of October, 2026, the Appellate Tribunal shall send a copy of the order to the jurisdictional Principal Commissioner or Commissioner electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference or revision shall apply accordingly.".

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Amendment of section 270A.

20. In section 270A of the Income-tax Act, after sub-section (*11*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*11A*) Where additional income-tax is paid in accordance with sub-section (*3A*) of section 140B, the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 270AA.

21. In section 270AA of the Income-tax Act, for sub-sections (*1*) to (*3*), the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and immunity from initiation of proceedings under section 276C or section 276CC, if he fulfils the following conditions, namely:—

(*a*) the tax and interest payable as per the order of assessment under sub-section (*3*) of section 143 or reassessment under section 147 has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied or, as the case may be, leviable under the circumstances referred to in sub-section (*9*) of section 270A, additional income-tax amounting to one hundred per cent. of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*c*) no appeal has been filed against the order referred to in clauses (*a*) and (*b*).

(*2*) An application referred to in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in clause (*a*) and clause (*b*) of the said sub-section has been received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions specified in sub-section (*1*) and after the expiry of the period of filing the appeal as specified in clause (*b*) of sub-section (*2*) of section 249, grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and initiation of proceedings under section 276C or section 276CC.

(*3A*) No immunity or, as the case may be, waiver under sub-section (*3*) shall be granted where any proceedings has been initiated under Chapter XXII.".

Amendment of section 274.

22. In section 274 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), after the words "a reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted and shall be deemed to have been inserted;

(*b*) after sub-section (*3*), the following sub-sections shall be inserted and shall be deemed to have been inserted, namely:—

"(*4*) Notwithstanding anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 144C or assessment under section 143 or reassessment under section 147 is made on or after 1st April, 2027 in respect of the assessment year 2026-2027 or any earlier assessment year,—

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(*a*) the penalty under section 270A, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 270A in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 270A, if any, constituting part of such order of assessment or reassessment.".

Amendment of section 275A.

23. In section 275A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted.

Amendment of section 275B.

24. In section 275B of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted and shall be deemed to have been substituted.

Amendment of section 276.

25. In section 276 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Substitution of new sections for sections 276B, 276BB, 276C, 276CC, 276CCC and 276D.

26. For sections 276B, 276BB, 276C, 276CC, 276CCC and 276D of the Income-tax Act, the following sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

Failure to pay tax to credit of Central Government under Chapter XII-D or XVII-B.

"276B. If a person fails to—

(*a*) pay to the credit of the Central Government, the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) the proviso to sub-section (*1*) of section 194S in relation to consideration for transfer of virtual digital asset, excluding such consideration which is wholly in kind; or

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(*ii*) sub-section (*2*) of section 194BA in relation to winnings, excluding such winnings which are wholly in kind,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment referred to in clause (*a*) has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (*3*) of section 200.

Failure to pay tax collected at source.

276BB. If a person fails to pay to the credit of the Central Government, the tax collected by him as required under the provisions of section 206C, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (*3*) of section 206C in respect of such payment.

Wilful attempt to evade tax, etc.

276C. (*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

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(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Explanation.—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(*a*) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(*b*) makes or causes to be made any false entry or statement in such books of account or other documents; or

(*c*) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(*d*) causes any other circumstance to exist which shall have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

Failure to furnish returns of income.

276CC. If a person wilfully fails to furnish in due time the return of fringe benefits, which he is required to furnish under sub-section (*1*) of section 115WD, or by notice given under sub-section (*2*) of the said section or section 115WH, or the return of income which he is required to furnish under sub-section (*1*) of section 139, or by notice given under clause (*i*) of sub-section (*1*) of section 142, or section 148, or section 153A, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of fringe benefits under sub-section (*1*) of section 115WD or return of income under sub-section (*1*) of section 139—

(*i*) for any assessment year commencing prior to the 1st day of April, 1975; or

(*ii*) for any assessment year commencing on or after the 1st day of April, 1975, if—

(*a*) the return is furnished by him before the expiry of the assessment year or a return is furnished by him under sub-section (*8A*) of section 139 within the time provided in that sub-section; or

(*b*) the tax payable by such person, not being a company, on the total income determined on regular assessment, as reduced by the advance tax or self-assessment tax, if any, paid before the expiry of the assessment year, and any tax deducted or collected at source, does not exceed ten thousand rupees.

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Failure to furnish return of income in search cases.

276CCC. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which he is required to furnish by notice given under clause (*a*) of sub-section (*1*) of section 158BC, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that no person shall be punishable for any failure under this section in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997.

Failure to comply with a direction of special audit or valuation.

276D. If a person wilfully fails to comply with a direction issued to him under sub-section (*2A*) of section 142, he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 277.

27. In section 277 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 277A.

28. In section 277A of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 278.

29. In section 278 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

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Amendment of section 278A.

30. In section 278A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the word "rigorous", the word "simple" shall be substituted and shall be deemed to have been substituted;

(*b*) for the word "seven", the word "three" shall be substituted and shall be deemed to have been substituted.

Amendment of section 280.

31. In section 280 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Insertion of new section 292BA.

32. After section 292B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2019, namely:—

Assessments not to be invalid on certain grounds.

"292BA. Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified for the purposes of section 292B that no assessment under any of the provisions of this Act shall be invalid or shall be deemed to have been invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.".

Insertion of new section 292BC.

33. After section 292BB of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

Circumstances in which approvals by income-tax authority not to be invalid.

"292BC. Notwithstanding anything contained in this Act or in any judgment, order or decree of any Court, for the removal of doubts, it is hereby clarified that any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings under this Act shall be deemed to be administrative and supervisory in nature and shall not be invalid or shall not be deemed to be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval is granted electronically.".

Amendment of Second Schedule.

34. In the Second Schedule to the Income-tax Act, with effect from the 30th day of March, 2026,—

(*i*) in rule 4, clause (*c*) shall be omitted and shall be deemed to have been omitted;

(*ii*) in rule 19, for the words "or to arrest", the word "of" shall be substituted and shall be deemed to have been substituted;

(*iii*) Part V shall be omitted and shall be deemed to have been omitted;

(*iv*) in rule 85, the brackets and words "(except arrest and detention)" shall be omitted and shall be deemed to have been omitted;

(*v*) rule 90 shall be omitted and shall be deemed to have been omitted.

B.—Income-tax under the Income-tax Act, 2025

Amendment of section 2.

35. In section 2 of the Income-tax Act, 2025 (hereafter in this Part referred to as the Income-tax Act), 30 of 2025.—

(*a*) for clause (*32*), the following clause shall be substituted, namely:—

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'(*32*) "co-operative society" means a co-operative society registered under the Co-operative Societies Act, 1912, or the Multi-State Co-operative Societies Act, 2002, or under any other law in force in any State or Union territory for the registration of co-operative societies;';

2 of 1912.
39 of 2002.

(*b*) in clause (*40*),—

(*A*) sub-clause (*f*) shall be omitted;

(*B*) in the first long line below sub-clause (*f*) as so omitted, for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

'(*v*) any advance or loan between two group entities, where,—

(*A*) one of the group entities is a "Finance Company" or a "Finance Unit";

(*B*) the other group entity to the transaction is located in a country or territory outside India; and

(*C*) the parent entity or the principal entity of such group is listed on the stock exchange in a country or territory outside India,

for the purposes of items (*B*) and (*C*), the country or territory outside India shall be specified by the Central Government, by notification,';

(*c*) in the second long line below sub-clause (*v*), in sub-clause (*E*), for item (*II*), the following items shall be substituted, namely:—

'(*II*) "group entity" shall have the same meaning as assigned to the expression "group entities" in clause (*m*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Authority (Payment Services) Regulations, 2024 made under the International Financial Services Centres Authority Act, 2019;

50 of 2019.

(*III*) "parent entity" or "principal entity" in relation to one or more other group entities, shall be an entity of which other group entities are subsidiary and such entity,—

(*a*) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiaries; or

(*b*) controls the composition of the Board of Directors;'.

Amendment of section 7.

36. In section 7 of the Income-tax Act, in sub-section (*2*), in clause (*a*), for the brackets and letter "(*f*)", the brackets and letter "(*e*)" shall be substituted.

Amendment of section 21.

37. In section 21 of the Income-tax Act, in sub-section (*5*), for the words "*nil* for", the words "*nil* up to" shall be substituted.

Amendment of section 22.

38. In section 22 of the Income-tax Act, in sub-section (*2*), for the word, brackets, figure and letter "sub-section (*1*)(*b*)", the words, brackets, figure and letters "sub-section (*1*)(*b*) and (*c*)" shall be substituted.

Amendment of section 29.

39. In section 29 of the Income-tax Act, in sub-section (*1*), for clause *(e*), the following clause shall be substituted, namely:—

"(*e*) the amount of contribution received from an employee to which the provisions of section 2(*49*)(*o*) apply, if it is credited by the assessee to the account of the employee in the relevant fund or funds, on or before the due date of filing of return of income under section 263(*1*) for the tax year.".

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Amendment of section 58.

40. In section 58 of the Income-tax Act, in sub-section (*11*), in clause (*a*), sub-clause (*i*) shall be omitted.

Amendment of section 66.

41. In section 66 of the Income-tax Act, for clause (*4*), the following clause shall be substituted, namely:—

'(*4*) "commodities transactions tax" and "commodity derivative" shall have the same meanings as respectively assigned to them in Chapter VII of the Finance Act, 2013;'. 17 of 2013.

Amendment of section 69.

42. In section 69 of the Income-tax Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

'(*2*) In respect of capital gains referred to in sub-section (*1*), where a company purchases its own shares or other specified securities in accordance with the provisions of section 68 of the Companies Act, 2013 and the shareholder or holder of other specified securities is a promoter, the aggregate income-tax payable on such capital gains shall be— 18 of 2013.

(*a*) the income-tax payable on such capital gains in accordance with the provisions of this Act; and

(*b*) an additional income-tax in respect of capital gains specified in column B of the Table below, computed at the rate specified in column C or column D of the said Table.

TABLE

Sl. No.	Income	Rate, where the promoter is a domestic company	Rate, where the promoter is other than a domestic company
A	B	C	D
1.	Short-term capital gains referred to in section 196 arising from the transfer of such securities.	2%	10%
2.	Long-term capital gains referred to in section 197 or section 198 arising from the transfer of such securities.	9.5%	17.5%

(*3*) For the purposes of this section,—

(*a*) in the case of a company whose shares are listed on a recognised stock exchange in India, "promoter" shall have the same meaning as assigned to it in regulation 2(*k*) of the Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 made under the Securities and Exchange Board of India Act, 1992; 15 of 1992.

(*b*) in any other case, "promoter" means,—

(*i*) a "promoter" as defined in section 2(*69*) of the Companies Act, 2013; or 18 of 2013.

(*ii*) a person who holds, directly or indirectly, more than 10% of the shareholding in the company;

(*c*) "specified securities" shall have the same meaning as assigned to it in *Explanation* 1 to section 68 of the Companies Act, 2013.'. 18 of 2013.

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Amendment of section 70.

43. In section 70 of the Income-tax Act, in sub-section (*1*), for clause (*x*), the following clause shall be substituted, namely:—

"(*x*) by way of redemption, of Sovereign Gold Bond issued by the Reserve Bank of India under the Sovereign Gold Bond Scheme, 2015 or any subsequent Sovereign Gold Bond Scheme, if held by an individual from the date of original issue till maturity;".

Amendment of section 93.

44. In section 93 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) for interest on securities, any reasonable sum paid as commission or remuneration to a banker or any other person for the purpose of realising such interest on behalf of the assessee;";

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Irrespective of anything contained in sub-section (*1*), in respect of any dividend income or income from units of a Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) or income from units of a specified company as referred to in section 2(*h*) of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, no deduction shall be allowed.".

58 of 2002.

Amendment of section 99.

45. In section 99 of the Income-tax Act, in sub-section (*2*), for the words, brackets, figures and letters "sub-section (*1*)(*a*)(*i*) or (*b*)", the words, brackets, figures and letters "sub-section (*1*)(*a*)(*ii*) or (*b*)" shall be substituted.

Amendment of section 140.

46. In section 140 of the Income-tax Act, in sub-section (*16*), in clause (*b*), in sub-clause (*ii*), for the word "one", the word "three" shall be substituted.

Amendment of section 147.

47. In section 147 of the Income-tax Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Irrespective of anything contained in section 80LA of the Income-tax Act, 1961, the deduction shall be allowed,—

43 of 1961.

(*a*) for an entity mentioned in sub-section (*1*)(*a*),—

(*i*) for twenty consecutive tax years beginning from the relevant tax year; and

(*ii*) in a case, where the tenth year, out of the period of ten consecutive years of deduction allowed under section 80LA(*1*) of the said Act has ended on the 31st March, 2025, for further ten consecutive years from the tax year beginning on the 1st April, 2026; and

(*b*) in the case of an entity mentioned in sub-section (*1*)(*b*), for twenty consecutive tax years out of twenty-five years beginning from the relevant tax year, at the option of an assessee.";

(*b*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

'(*5*) In respect of any Offshore Banking Unit or any other unit referred in sub-section (*1*), commencing operations on or after the 1st April, 2026, the deduction under sub-section (*1*) shall be available only if such unit is not formed by splitting up or reconstruction or reorganisation or transfer of a business already in existence in India.

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(*6*) For the purposes of this section,—

(*a*) "relevant tax year" shall be,—

(*i*) in case of an entity referred to in sub-section (*1*)(*a*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992 or any other relevant law in force was obtained; or

10 of 1949.

15 of 1992.

(*ii*) in case of an entity referred to in sub-section (*1*)(*b*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992, or permission or registration under the International Financial Services Centres Authority Act, 2019 was obtained;

10 of 1949.

15 of 1992.

50 of 2019.

(*b*) "Unit" shall have the same meaning as assigned to it in section 2(*zc*) of the Special Economic Zones Act, 2005;

28 of 2005.

(*c*) "aircraft" and "ship" shall have the meanings respectively assigned to them in Schedule VI (Note 3).'.

Amendment of section 149.

48. In section 149 of the Income-tax Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*b*), after the word "oilseeds," wherever it occurs, the words "cotton seed, cattle feed," shall be inserted;

(*ii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) in respect of any income derived by the co-operative society from its investments with any other co-operative society by way of—

(*i*) interest; or

(*ii*) dividends,

the whole of such income;";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

'(*6*) For the purposes of this section,—

(*a*) "consumers' co-operative society" means a society for the benefit of the consumers;

(*b*) "primary agricultural credit society" has the same meaning as assigned to it in Part V of the Banking Regulation Act, 1949; and

10 of 1949.

(*c*) "primary co-operative agricultural and rural development bank" means a society having an area of operation confined to a taluk, the principal object of which is to provide long-term credit for agricultural and rural development activities.'.

Substitution of new section for section 150.

49. For section 150 of the Income-tax Act, the following section shall be substituted, namely:—

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Deduction in respect of income of federal co-operative.

'150. (*1*) If the gross total income of an assessee being a federal co-operative, in any tax year, includes any income by way of dividends received from its investment with any company, a deduction shall be allowed from such income, to the extent of the amount which,—

(*a*) has arisen from such investment as recorded in its books of account on or before the 31st January, 2026; and

(*b*) has been distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).

(*2*) The provisions of this section shall not apply to any tax year beginning on or after the 1st April, 2029.

(*3*) For the purposes of this section, "federal co-operative" means a "federal co-operative" as defined in section 3(*k*) of the Multi-State Co-operative Societies Act, 2002 and notified as such by the Central Government.'.

39 of 2002.

Amendment of section 162.

50. In section 162 of the Income-tax Act, in sub-section (*2*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) other units, undertakings, enterprises or business of such assessee, or other person referred to in section 140(*13*) in respect of transactions referred to in Chapter VIII, to which the provisions of section 140(*9*) or (*13*) of this Act or section 80-IA(*8*) or (*10*) of the Income-tax Act, 1961 are applicable.".

43 of 1961.

Amendment of section 164.

51. In section 164 of the Income-tax Act, in clause (*d*), the words and figures "or section 144" shall be omitted.

Amendment of section 165.

52. In section 165 of the Income-tax Act, in sub-section (*7*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 166.

53. In section 166 of the Income-tax Act, for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) Where a reference was made under sub-section (*1*), an order under sub-section (*6*) may be made at any time before one month prior to the month in which period of limitation referred to in section 286 or 296, for making the order of assessment or reassessment or recomputation or fresh assessment, expires and accordingly, where such period expires on—

(*a*) the 31st March of any year, the order under sub-section (*6*) shall be made on or before the 31st January of that year;

(*b*) the 31st December of any year, the order under sub-section (*6*) shall be made on or before the 31st October of that year.".

Amendment of section 169.

54. In section 169 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of anything to the contrary contained in section 263, where an income is modified as a result of advance pricing agreement entered into with any person then, such person shall, or any other person being an associated enterprise may,—

(*a*) furnish a return or a modified return in accordance with and limited to the agreement; and

(*b*) the time period for furnishing such return or modified return shall be three months from the end of the month in which the agreement was entered into,

where the tax years relevant for such return or modified return shall be the years covered by such agreement.".

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Amendment of section 195.

55. In section 195 of the Income-tax Act, in sub-section (*1*), in the long line, in clause (*i*), for the figures and symbol "60%", the figures and symbol "30%" shall be substituted.

Amendment of section 202.

56. In section 202 of the Income-tax Act, in sub-section (*2*), in clause (*a*), sub-clause (*iii*) shall be omitted.

Amendment of section 203.

57. In section 203 of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

(*b*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*5*), the requirements contained in sub-section (*1*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 204.

58. In section 204 of the Income-tax Act,—

(*a*) in sub-section (*3*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

(*b*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*2*), the requirements contained in sub-section (*3*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 206.

59. In section 206 of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), in sub-clause (*ii*), for the figures and symbol "15%", the figures and symbol "14%" shall be substituted;

(*ii*) in clause (*i*), for sub-clause (*ii*), the following sub-clause shall be substituted, namely:—

"(*ii*) the assessee has not utilised the credit of tax paid under section 115JAA of the Income-tax Act, 1961, in any subsequent tax year ending on or before the 31st March, 2026,"; 43 of 1961.

(*iii*) in clause (*l*), in sub-clause (*iii*), the brackets, words, letters and figures "(Table: Sl. Nos. 1, 3, 4 and 5)" shall be omitted;

(*iv*) clauses (*m*), (*n*), (*o*) and (*p*) shall be omitted;

(*v*) in clause (*q*), in the opening portion, for the word "section", the word "sub-section" shall be substituted;

(*vi*) clause (*r*) shall be omitted;

(*vii*) in clause (*s*), for the words "which this section", the words "which this sub-section" shall be substituted;

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(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a domestic company, that has exercised the option under section 200(*5*) or section 201(*2*) for a tax year, beginning on or after the 1st April, 2026.

(*b*) Where any amount of credit, in respect of tax paid, was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such credit brought forward shall be allowed to be set off in any tax year to the extent of 25% of the tax payable on the total income computed as per the other provisions of this Act for that tax year;

(*ii*) the remaining credit shall be carried forward to the subsequent tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*4*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a foreign company.

(*b*) Where, any amount of credit in respect of tax paid was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such tax credit shall be carried forward and set off in a tax year, when tax payable on the total income computed as per the provisions of this Act exceeds the minimum alternate tax computed as per provisions of sub-section (*1*);

(*ii*) such set off in respect of brought forward tax credit shall be allowed for any tax year to the extent of the difference between the tax liability on the total income computed as per the other provisions of this Act and the minimum alternate tax for that tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

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(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*5*) Save as otherwise provided in this section, all other provisions of this Act shall apply to every assessee mentioned in this section.".

Substitution of new sections for sections 217 and 218.

60. For sections 217 and 218 of the Income-tax Act, the following sections shall be substituted, namely:—

Application of benefits under sections 212 to 216.

"217. (*1*) Where a non-resident Indian in any tax year,—

(*a*) becomes assessable as a resident in India in respect of total income in a subsequent year; and

(*b*) furnishes a declaration in writing to the Assessing Officer along with his return of income under section 263 for the tax year for which he is so assessable, to the effect that provisions of sections 212 to 216 shall continue to apply to him in relation to the investment income derived from any foreign exchange asset referred to in section 212(*e*) other than shares in an Indian company, then the provisions of sections 212 to 216 shall continue to apply in relation to such income for that tax year and every subsequent tax year until the transfer or conversion (otherwise than by transfer) of such assets into money.

(*2*) A non-resident Indian may choose not to be governed by the provisions of sections 212 to 216 for any tax year by declaring it in his return of income under section 263 for such tax year, and if he does so,—

(*a*) the provisions of sections 212 to 216 shall not apply to him for that tax year; and

(*b*) his total income for that tax year shall be computed and charged to tax according to the other provisions of this Act.

Tax on business income of Offshore Banking Units or International Financial Services Centre unit.

218. Where the total income of an assessee includes income of the nature referred to in section 147(*3*), the aggregate of income-tax payable by the assessee shall be the aggregate of income-tax computed on the income specified in column B of the Table below at the rate specified in the corresponding entry in column C of the said Table:

TABLE

Sl. No.	Income	Rate of income-tax payable
A	B	C
1.	Income referred to in section 147(*3*)	15%
2.	Total income as reduced by income referred to in Sl. No. (1).	Rates in force.".

Amendment of section 227.

61. In section 227 of the Income-tax Act,—

(*a*) in sub-section (*4*), in clause (*a*), for the word "certificate", the words "valid certificate" shall be substituted;

(*b*) in sub-section (*9*), in clause (*b*), in sub-clause (*iii*), for the word "certificate", the words "certificate of registration" shall be substituted.

Amendment of section 228.

62. In section 228 of the Income-tax Act, in sub-section (*3*), in clause (*b*), in sub-clause (*ii*), in item (*A*), after the words "passenger ships", the words "or inland vessels" shall be inserted.

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Amendment of section 232.

63. In section 232 of the Income-tax Act,—

(*a*) for sub-sections (*12*) and (*13*), the following sub-sections shall be substituted, namely:—

"(*12*) A tonnage tax company, after its option has been approved under section 231(*4*), shall comply with the minimum training requirement as per the guidelines issued by the Director-General of Shipping or the Inland Waterways Authority of India, as the case may be, and notified by the Central Government.

(*13*) The tonnage tax company shall be required to furnish a copy of the certificate issued by the Director-General of Shipping, or the designated authority, as appointed by the respective State Governments under the Inland Vessels Act, 2021, as the case may be, along with the return of income under section 263 to the effect that such company has complied with the minimum training requirement as per the guidelines referred to in sub-section (*12*) for the tax year.";

24 of 2021.

(*b*) in sub-section (*17*), after the words "Director-General of Shipping", the words "or Inland Waterways Authority of India, as the case may be" shall be inserted.

Amendment of section 235.

64. In section 235 of the Income-tax Act, after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "Inland Waterways Authority of India" shall have the same meaning as assigned to it in section 3 of the Inland Waterways Authority of India Act, 1985;'.

82 of 1985.

Amendment of section 262.

65. In section 262 of the Income-tax Act, in sub-section (*10*), in clause (*c*), for the words "pertaining to business or profession", the words "pertaining to, business or profession, or other transactions," shall be substituted.

Amendment of section 263.

66. In section 263 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

'(c) for the purposes of this section, "due date" in respect of the persons mentioned in column B of the Table below, subject to conditions as mentioned in column C of the said Table, shall be the due date of the financial year succeeding the relevant tax year as mentioned in column D thereof:

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 apply.	30th November.

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A	B	C	D
2.	(*i*) Company; (*ii*) assessee (other than a company) whose accounts are required to be audited under this Act or under any other law in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law in force; or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st October.
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law in force or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st August.
4.	Any other assessee.		31st July.';

(*b*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) If any person, having furnished a return under sub-section (*1*) or (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 428(*b*), furnish a revised return at any time within twelve months from the end of the relevant tax year, or before the completion of the assessment, whichever is earlier.";

(*c*) in sub-section (*6*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) (*i*) the provisions of clause (*a*) shall continue to apply for a tax year if any person has sustained a loss in the said tax year and has furnished a return of loss within the due date specified under sub-section (*1*) and the updated return is a return of income or such updated return has the effect of reducing the loss;

(*ii*) the provisions of clause (*a*) shall also apply where an updated return is furnished by a person for the relevant tax year in pursuance of a notice issued under section 280 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner;";

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(*ii*) in clause (*c*),—

(*A*) in sub-clause (*i*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*i*)" shall be inserted;

(*B*) in sub-clause (*v*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*ii*)" shall be inserted;

(*iii*) in clause (*e*), for the figures, brackets, letters and words "206(*1*)(*m*) to (*p*) and 206(*2*)(*e*) to (*h*)", the figures, brackets, letters and words "206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*)" shall be substituted.

Amendment of section 266.

67. In section 266 of the Income-tax Act,—

(*a*) in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*); and";

(*b*) in sub-section (*4*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*c*) in sub-section (*6*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 267.

68. In section 267 of the Income-tax Act,—

(*a*) in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*b*) in sub-section (*4*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed, to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*) which has not been claimed in the earlier return.";

(*c*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) (*i*) For the purposes of sub-sections (*1*) and (*3*), the additional income-tax payable at the time of furnishing the return under section 263(*6*) shall be equal to,—

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(*a*) 25% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of the time available under section 263(*4*) or (*5*) and before completion of twelve months from the end of the financial year succeeding the relevant tax year; or

(*b*) 50% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twelve months but before completion of twenty-four months from the end of the financial year succeeding the relevant tax year; or

(*c*) 60% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twenty-four months, but before the completion of thirty-six months, from the end of the financial year succeeding the relevant tax year; or

(*d*) 70% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of thirty-six months, but before the completion of forty-eight months, from the end of the financial year succeeding the relevant tax year.

(*ii*) Where an updated return is filed in pursuance of a notice issued under section 280 within the period specified in the said notice, the additional income-tax payable under sub-section (*5*)(*i*) shall be increased by a further sum of 10% of the aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be.";

(*d*) in sub-section (*7*), in clause (*a*), for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

"(*v*) any tax credit claimed, to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*), which has not been claimed in the earlier return; and".

Amendment of section 270.

69. In section 270 of the Income-tax Act, in sub-section (*1*), in clause (*a*), in sub-clause (*vi*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 275.

70. In section 275 of the Income-tax Act,—

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) (*a*) The Assessing Officer shall, irrespective of anything contained in section 286, pass the assessment order under sub-section (*3*) within one month from the end of the month in which,—

(*i*) the acceptance is received; or

(*ii*) the period of filing of objections under sub-section (*2*) expires.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under the said section, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed by the provisions of this sub-section.";

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(*b*) for sub-section (*14*), the following sub-section shall be substituted, namely:—

"(*14*) (*a*) Upon receipt of the directions issued under sub-section (*5*), the Assessing Officer shall, in conformity with the directions, complete, irrespective of anything to the contrary contained in section 286, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 286, time period available for the Assessing Officer under this sub-section to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed by the provisions of sub-section (*13*) and this sub-section.".

Amendment of section 279.

71. In section 279 of the Income-tax Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

'(*3*) The "Assessing Officer" for the purposes of sections 280 and 281 shall mean to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in section 273(*3*).'.

Amendment of section 280.

72. In section 280 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) the period specified in the notice referred to in clause (*a*) shall not be less than thirty days from the date of such notice but shall not exceed three months from the end of the month in which such notice is issued.".

Substitution of new section for section 283.

73. For section 283 of Income-tax Act, the following section shall be substituted, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"283. (*1*) Irrespective of anything contained in section 282, the notice under section 280 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of, or to give effect to,—

(*a*) any finding or direction contained in an order passed by any authority, Tribunal or Court in any proceeding under this Act or any other law; or

(*b*) the directions issued by the Approving Panel under section 274(*6*).

(*2*) The provisions of sub-section (*1*) shall not apply in any case, where the assessment or reassessment or recomputation as is referred to in that sub-section relates to a tax year in respect of which an assessment or reassessment or recomputation could not have been made under this Act due to it being time-barred, at the time when,—

(*a*) the order, which was the subject matter before any authority, Tribunal or Court, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated; or

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(*c*) the reference from the jurisdictional Principal Commissioner or Commissioner is made to the Approving Panel under section 274(*4*).

(*3*) For the purposes of sub-section (*1*), notice under section 280 shall be issued within three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 286.

74. In section 286 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*)(*a*) Time limit for completion of any assessment or reassessment as provided in sub-section (*1*) [Table: Sl Nos. 1 to 5], in a case where reference is made to the Transfer Pricing Officer for determining the arm's length price under section 166(*1*), shall be extended by an additional period of twelve months.

(*b*) In terms of provisions of sub-section (*1*) [Table: Sl Nos. 1 to 5] and this sub-section, the draft of the proposed order of assessment referred to in section 275 shall be made at any time up to the time limit of assessment, reassessment or recomputation referred to in the said Table and this sub-section.".

Amendment of section 295.

75. In section 295 of the Income-tax Act, in sub-section (*2*), after clause (*b*), the following clauses shall be inserted, namely:—

"(*c*) where the undisclosed income of the other person pertains only to the period—

(*i*) commencing from the tax year (herein referred to as the specified year) immediately preceding the year of initiation of search or requisition; and

(*ii*) ending on the date of initiation of search or making of requisition,

then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of the specified year and the period starting from the 1st April of the tax year in which search was initiated or requisition was made and ending on the date of the execution of the last of the authorisations for such search or such requisition;

(*d*) where the undisclosed income of the other person pertains to a single tax year out of the five tax years preceding the specified year, then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of only that single tax year.".

Amendment of section 296.

76. In section 296 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of the provisions of section 286, the order under section 294 shall be passed within eighteen months from the end of the quarter in which the search was initiated or requisition was made.".

Amendment of section 332.

77. In section 332 of the Income-tax Act, in sub-section (*1*), in clause (*f*), for the words, figures, brackets and letters "Schedule VII (Table: Sl. No. 10) to (Table: Sl. No. 19)", the words, figures, brackets and letters "Schedule VII [Table: Sl. Nos. 17 to 19]" shall be substituted.

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78. In section 349 of the Income-tax Act, after the word, figures, brackets and letter "section 263(*1*)(*c*)", the word, figures and brackets "or 263(*4*)" shall be inserted. Amendment of section 349.

79. In section 351 of the Income-tax Act, in sub-section (*1*),— Amendment of section 351.

(*i*) in clause (*b*), the word and figures "or 346" shall be omitted;

(*ii*) in clause (*c*), for the word "ensure", the word "enure" shall be substituted.

80. In section 352 of the Income-tax Act, in sub-section (*4*), in the Table, for serial number 8 and the entries relating thereto, the following shall be substituted, namely:— Amendment of section 352.

A	B		C	D
	(i)	(ii)		
"8.	The specified person has merged with any other— (*a*) entity other than a registered non-profit organisation; or (*b*) registered non-profit organisation having objects same or similar to it but the said merger does not fulfil such conditions, as may be prescribed; or (*c*) registered non-profit organisation that does not have same or similar objects.		The date of merger	The date of merger.".

81. After section 354 of the Income-tax Act, the following section shall be inserted, namely:— Insertion of new section 354A.

"354A. Where any registered non-profit organisation merges with any other registered non-profit organisation, the provisions of section 352 shall not apply if,— Merger of register non-profit organisation in certain cases.

(*a*) the other registered non-profit organisation has same or similar objects; and

(*b*) the said merger fulfils such conditions as may be prescribed.".

82. In section 363 of Income-tax Act, for sub-section (*10*), the following sub-section shall be substituted, namely:— Amendment of section 363.

"(*10*) The Appellate Tribunal shall—

(*a*) send a copy of any order passed under this section to the assessee; and

(*b*) a copy of such order shall also be sent to the jurisdictional Principal Commissioner or Commissioner, electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference, revision, or otherwise, shall apply accordingly.".

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Amendment of section 379.

83. In section 379 of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted.

Amendment of section 393.

84. In section 393 of the Income-tax Act,—

(*a*) in sub-section (*1*), in the Table, in serial number 3, in Note 3, for the words, figures and brackets "serial number 3(*iii*)", the words, figures and brackets "serial number 3(*i*)" shall be substituted;

(*b*) in sub-section (*4*), in the Table, against serial number 7, in column C,—

(*i*) in clause (*a*), in sub-clause (*i*), after the words "banking company", the words and brackets "or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank)" shall be inserted;

(*ii*) in clause (*b*), in the long line, in sub-clause (*c*), for item (*iv*), the following item shall be substituted, namely:—

"(*iv*) on the compensation amount awarded by a Motor Accidents Claims Tribunal—

(*A*) to an individual; or

(*B*) to a person other than an individual, where the aggregate interest on such compensation does not exceed ₹ 50000 during the tax year;";

(*c*) sub-section (*6*) shall be renumbered as sub-section (*6*)(*a*) thereof and after sub-section (*6*)(*a*) as so renumbered, the following clause shall be inserted with effect from the 1st April, 2027, namely:—

"(*b*) The declaration referred in clause (*a*) may also be furnished electronically to a depository, as defined in section (*2*)(*e*) of the Depositories Act, 1996, where— 22 of 1996.

(*i*) the income is from units, interest on securities or dividends, as the case may be, as referred to in section 393(*1*) [Table: 4(*i*), 5(*i*) or 7];

(*ii*) such units or securities are held with such depository; and

(*iii*) such securities are listed on a recognised stock exchange,

in accordance with such procedure and manner, as may be prescribed.";

(*d*) for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) The person responsible for paying any income or sum of the nature referred to in sub-section (*6*) shall deliver or cause to be delivered, such declaration referred therein, received from the person, as specified in column B of the Table in sub-section (*6*) or the depository, to the prescribed income-tax authority, on or before the seventh day of the month immediately following the end of each quarter in which declaration is furnished to him as per sub-section (*6*).".

Amendment of section 394.

85. In section 394 of the Income-tax Act, in sub-section (*1*), in the Table,—

(*a*) against Sl. No. 1, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

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(*b*) against Sl. No. 2, in column D, for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*c*) against Sl. No. 4, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*d*) against Sl. No. 5, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*e*) against Sl. No. 7, in column D, in clause (*a*), for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*f*) against Sl. No. 8, in column D, for clauses (*a*) and (*b*), the figure and symbol "2%" shall be substituted.

Amendment of section 395.

86. In section 395 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) when a certificate is issued under clause (*b*) or sub-section (*6*), as the case may be, the person responsible for paying the income or sum shall deduct the tax at the rate specified in such certificate, or deduct no income-tax, as the case may be, till its validity.";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The application referred to in sub-section (*1*)(*a*) may also be filed before the prescribed income-tax authority, subject to such conditions as may be prescribed, and such authority on electronic verification of the contents of the application, may—

(*a*) either issue a certificate for deduction of income-tax at lower rate or no deduction of income-tax; or

(*b*) reject such application on account of non-fulfilment of the prescribed conditions or on account of the application being incomplete.".

Amendment of section 397.

87. In section 397 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted with effect from the 1st October, 2026, namely:—

"(*c*) the provisions of clause (*a*) shall not apply to—

(*i*) a person in respect of a transaction where he is required to deduct tax under section 393(*1*) [Table: Sl. No. 2(*i*), 3(*i*) or 6(*ii*)]; or

(*ii*) a person referred to in section 393(*4*) [Table: Sl. No. 12.C(*a*)] in respect of a transaction where he is required to deduct tax on consideration for transfer of a virtual digital asset under section 393(*1*) [Table: Sl. No. 8(*vi*)]; or

(*iii*) a resident individual or Hindu undivided family in respect of a transaction where he is required to deduct tax on any consideration for the transfer of any immovable property under section 393(*2*) [Table: Sl. No. 17]; or

(*iv*) a person notified in this regard by the Central Government.".

Amendment of section 399.

88. In section 399 of the Income-tax Act, for the figures "427" at both the places where they occur, the figures, brackets and word "427(*1*) and (*2*)" shall be substituted.

Amendment of section 400.

89. In section 400 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

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"(*2*) The Board may, with the previous approval of the Central Government, issue guidelines to remove any difficulty arising in giving effect to the provisions of this Chapter and such guidelines shall be—

(*a*) binding on the income-tax authorities and on the person liable to deduct or, as the case may be, collect income-tax; and

(*b*) laid before each House of Parliament.".

Amendment of section 402.

90. In section 402 of the Income-tax Act,—

(*a*) in clause (*27*), in sub-clause (*c*), for the words "authorised person responsible", the words, brackets, letter and figures "authorised person, referred in clause (*c*) of section 2 of the Foreign Exchange Management Act, 1999, responsible" shall be substituted; 42 of 1999.

(*b*) in clause (*47*), after sub-clause (*e*), the following sub-clause shall be inserted, namely:—

"(*f*) supply of manpower to a person to work under his supervision, control or direction.".

Amendment of section 411.

91. In section 411 of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) (*a*) If the amount specified in any notice of demand under section 289 is not paid within the period specified under sub-section (*1*),—

(*i*) the assessee shall be liable to pay simple interest at 1% for every month or part of a month comprised in the period; and

(*ii*) such period shall commence from the day immediately following the end of the period mentioned in sub-section (*1*) and end with the day on which the amount is paid.

(*b*) No interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 439,—

(*i*) up to the date of passing of the order under section 359;

(*ii*) up to the date of passing of the order under section 363, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 275.".

Amendment of section 413.

92. In section 413 of the Income-tax Act, in sub-section (*1*), for clauses (*c*) and (*d*), the following clause shall be substituted, namely:—

"(*c*) appointing a receiver for the management of movable and immovable properties of the assessee.".

Amendment of section 423.

93. In section 423 of the Income-tax Act, in sub-section (*4*), in clause (*d*), for sub-clause (*vii*), the following sub-clause shall be substituted, namely:—

"(*vii*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 424.

94. In section 424 of the Income-tax Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 425.

95. In section 425 of the Income-tax Act, in sub-section (*5*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

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Substitution of new sections for sections 427 and 428.

96. For sections 427 and 428 of the Income-tax Act, the following sections shall be substituted, namely:—

Fee for default in furnishing statements.

"427. (*1*) Without prejudice to the provisions of this Act, where any person fails to deliver or cause to be delivered a statement as per section 397(*3*)(*b*) within the time prescribed therein, he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues.

(*2*) The amount of fee referred to in sub-section (*1*) shall—

(*a*) not exceed the amount of tax deductible or collectible; and

(*b*) be paid before delivering or causing to be delivered the statement, as per sub-section (*1*).

(*3*) Without prejudice to the provisions of this Act, where any person who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement within the time prescribed under section 508(*2*), he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues and such fee shall not exceed a sum of ₹ 100000.

Fee for default in furnishing return of income, audited accounts and reports.

428. Without prejudice to the provisions of this Act, where any person—

(*a*) required to furnish a return of income under section 263, fails to do so within the due date, as specified under sub-section (*1*) of the said section, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*b*) furnishes a return of income under section 263(*5*) beyond nine months from the end of relevant tax year, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*c*) fails to get his accounts audited for any tax year or years and furnish the report of such audit as required under section 63, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 75000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 150000 thereafter;

(*d*) fails to furnish a report from an accountant as required by section 172, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 50000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 100000 thereafter.".

Amendment of section 438.

43 of 1961.

97. In section 438 of the Income-tax Act, in sub-section (*1*), after the words "remaining payable under", the words and figures "the Income-tax Act, 1961, or" shall be inserted.

Amendment of section 439.

98. In section 439 of the Income-tax Act,—

(*a*) in sub-section (*11*),—

(*i*) in clause (*e*), the word "and" occurring at the end shall be omitted;

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(*ii*) in clause (*f*), for the word "apply.", the words "apply; and" shall be substituted;

(*iii*) after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) income referred to in section 195(*1*)(*b*).".

(*b*) after sub-section (*13*), the following sub-section shall be inserted, namely:—

"(*13A*) Where additional income-tax is paid in accordance with section 267(*5*)(*ii*), the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 440.

99. In section 440 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Waiver of penalty and immunity from prosecution.";

(*b*) for sub-sections (*1*) to (*4*), the following sub-sections shall be substituted, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant waiver of penalty levied under section 439 and immunity from initiation of proceedings under section 478 or 479 on fulfilment of the following conditions:—

(*a*) the tax and interest payable as per the order of assessment under section 270(*10*) or reassessment under section 279, has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*a*) to (*f*), additional income-tax amounting to 100% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty;

(*c*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*g*), additional income-tax amounting to 120% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*d*) no appeal has been filed against the order of assessment or reassessment and levy of penalty referred to in clauses (*a*), (*b*) and (*c*).

(*2*) An application referred in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in the said sub-section is received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions as specified in sub-section (*1*), and after the expiry of the period of filing appeal as specified in section 358(*3*)(*a*), grant waiver of penalty under section 439 and immunity from initiation of proceedings under section 478 or 479.

(*4*) No waiver or immunity under sub-section (*3*) shall be granted if any proceeding has been initiated under Chapter XXII.".

Omission of section 443.

100. Section 443 of the Income-tax Act shall be omitted.

Substitution of new section for section 446.

101. For section 446 of the Income-tax Act, the following section shall be substituted, namely:—

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Penalty for failure to furnish information or for furnishing inaccurate information on transaction of crypto-asset.

"446. (*1*) If any person who is required to furnish a statement in respect of a transaction of a crypto-asset under section 509(*1*), fails to furnish such statement within the time prescribed under the said section, the prescribed income-tax authority under that section may impose on him, a penalty of ₹ 200 for every day for which such failure continues.

(*2*) The prescribed income-tax authority may impose a penalty of ₹ 50000 on a person referred in sub-section (*1*), if such person—

(*a*) provides inaccurate information in the statement and fails to remove such inaccuracy as per section 509(*4*); or

(*b*) fails to comply with due diligence the requirement under section 509(*5*).".

Omission of section 447.

102. Section 447 of the Income-tax Act shall be omitted.

Substitution of new section for section 454.

103. For section 454 of the Income-tax Act, the following section shall be substituted, namely:—

Penalty for failure to furnish statement of financial transaction or reportable account after a notice.

"454. Where any person, who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement or reportable account within the period specified in the notice issued under section 508(*7*), the income-tax authority prescribed under section 508(*1*) may impose on him, a penalty of ₹ 1000 for every day for which such failure continues, beginning from the day immediately after the period specified in such notice for furnishing such statement or reportable account expires and such penalty shall not exceed ₹ 100000.".

Amendment of section 466.

104. In section 466 of the Income-tax Act, for the figures "1000", the figures "25000" shall be substituted.

Amendment of section 467.

105. In section 467 of the Income-tax Act, in the marginal heading, for the word and figures "section 262", the words and figures "sections 262 and 397" shall be substituted.

Amendment of section 470.

106. In section 470 of the Income-tax Act, the word and figures "or 447" shall be omitted.

Amendment of section 471.

107. In section 471 of the Income-tax Act,—

(*a*) in sub-section (*1*), after the words "reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted;

(*b*) after sub-section (*3*), the following sub-sections shall be inserted, namely:—

"(*4*) Irrespective of anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 275 or assessment under section 270 or reassessment under section 279 is made on or after the 1st April, 2027,—

(*a*) penalty under section 439, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 439 in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 439, if any, constituting part of such order of assessment or reassessment.".

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Amendment of section 473.

108. In section 473 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment up to two years and with fine" shall be substituted.

Amendment of section 474.

109. In section 474 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted.

Amendment of section 475.

110. In section 475 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 476.

111. In section 476 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to—

(*a*) pay the tax deducted at source by him to the credit of the Central Government, as required by or under the provisions of Chapter XIX-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government in respect of—

(*A*) any income by way of winnings from online games as referred in section 393(*3*) [Table: Sl. No. 2], excluding such winnings which are wholly in kind, as referred to in Note 2 to the said Table; or

(*B*) any sum by way of consideration for transfer of a virtual digital asset as referred in section 393(*1*) [Table: Sl. No. 8(*vi*)], excluding such consideration which is wholly in kind, as referred to in Note 6 to the said Table,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 477.

112. In section 477 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to pay the tax collected by him to the credit of the Central Government, as required under section 397(*3*)(*a*), he shall be punishable—

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(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 478.

113. In section 478 of the Income-tax Act, for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—

"(*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade payment of any tax, penalty or interest under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 479.

114. In section 479 of the Income-tax Act, in sub-section (*1*), for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Substitution of new sections for sections 480 and 481.

115. For sections 480 and 481 of the Income-tax Act, the following sections shall be substituted, namely:—

Failure to furnish return of income setting forth undisclosed income.

"480. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which is required to be furnished by notice given under section 294(*1*)(*a*), he shall be punishable—

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(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Failure to comply with a direction of special audit or valuation.

481. If a person wilfully fails to comply with a direction issued to him under section 268 (*5*), he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 482.

116. In section 482 of the Income-tax Act, for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 483.

117. In section 483 of the Income-tax Act, in sub-section (*1*), for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 484.

118. In section 484 of the Income-tax Act, for the long line, the following long line shall be substituted, namely:—

"he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 485.

119. In section 485 of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years, and with fine", the words "simple imprisonment for a term which shall not be less than six months but which may extend to three years and with fine" shall be substituted.

Amendment of section 494.

120. In section 494 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted.

Substitution of new section for section 522.

121. For section 522 of the Income-tax Act, the following section shall be substituted, namely:—

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Circumstances in which return of income, assessment, approvals, etc., not to be invalid.

"522. (*1*) No return of income, assessment, notice, summons or other proceedings relating thereto, furnished or made or issued or taken, or purported to have been furnished or made or issued or taken, in pursuance of any of the provisions of this Act, shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding, if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purposes of this Act.

(*2*) No assessment under any of the provisions of this Act shall be invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.

(*3*) Irrespective of anything contained in this Act, any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings shall be deemed to be administrative and supervisory in nature and, shall not be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval has been granted electronically.".

Amendment of section 536.

122. In section 536 of the Income-tax Act, in sub-section (*2*),—

(*i*) in the opening portion, for the word, brackets and figure "sub-section (*3*)", the word, brackets and figure "sub-section (*4*)" shall be substituted;

(*ii*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) where in respect of any proceeding relating to any tax year beginning before the 1st April, 2026,—

(*i*) a refund falls due on or after such date; or

(*ii*) default is made on or after such date, in the payment of any sum due under such proceeding,

the provisions of the repealed Income-tax Act, relating to the interest payable by the Central Government on refunds or the interest payable by the assessee for default, shall apply for the period on or after such date, subject to the effect that—

(*A*) the rate of interest on refund or on the default, as the case may be, as provided in the repealed Income-tax Act has been substituted with the rate as provided in the corresponding provisions of this Act; and

(*B*) such substitution shall apply from the date on which such rate has been modified under this Act;";

(*iii*) for clause (*h*), the following clause shall be substituted, namely:—

"(*h*) where any sum has been allowed as a deduction or has not been included in the total income of any person, either on account of fulfilment of certain conditions or for any other reason, for any tax year beginning before the 1st April, 2026, and such sum was required to be included in the total income of any subsequent tax year including beginning on or after the 1st April, 2026 under the repealed Income-tax Act, if it had not been so repealed, on account of violation of such conditions or for any other reason, then such sum shall be—

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(*i*) deemed to be the income of such subsequent tax year; and

(*ii*) included in the total income of the said person under the same head of income as it would have been included under the repealed Income-tax Act;";

(*iv*) in clause (*l*), for sub-clauses (*i*) and (*ii*), the following sub-clauses shall be substituted, namely:—

"(*i*) shall be deemed to be the amount eligible for credit under corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in the case of said assessee; and

(*ii*) credit for the tax paid under the repealed Income-tax Act shall be allowed under this Act for the period for which it would have been allowed under the repealed Income–tax Act if the assessee otherwise continues to satisfy the conditions as specified in the corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in such tax years;".

Amendment of Schedule III.

123. In Schedule III to the Income-tax Act, in the Table,—

(*a*) after serial number 38 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
'38A.	Disability Pension received (including service element and disability element).	An individual who has been a member of the armed forces (including paramilitary forces) of the Union.	(*a*) The individual has been invalided out of service in the armed forces on account of bodily disability attributable to, or aggravated by such service; and (*b*) the individual has not retired on superannuation or otherwise.
38B.	Any interest on compensation amount awarded by Motor Accident Claims Tribunal.	An individual or his legal heir.	Such interest is received under the Motor Vehicles Act, 1988 (59 of 1988).
38C.	Any income in respect of any award or agreement made on account of compulsory acquisition of any land.	An individual or a Hindu undivided family.	Such award or agreement is made under the provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (30 of 2013), except under section 46 of the said Act.

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A	B	C	D
38D.	Any income chargeable under the head "Capital gains" arising from the transfer of specified capital asset.	An individual or a Hindu undivided family.	(*a*) Such eligible person was the owner of such specified capital asset as on the 2nd June, 2014; (*b*) such specified capital asset is transferred under the Land Pooling Scheme covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 (Andhra Pradesh Act 11 of 2014) and the rules, regulations and Schemes made under the said Act; and (*c*) such eligible person was handed over possession of reconstituted plot or land on or before the 31st March, 2031.';

(*b*) after Note 11, the following Notes shall be inserted, namely:—

'Note 12: For the purposes of Sl. No. 38A,—

(*a*) the provisions as mentioned against the said serial number shall apply on or after such date as may be notified by the Central Government in this behalf; and

(*b*) pending such notification, the entire disability pension, that is, disability element and service element of a disabled officer of the Indian armed forces shall be exempt from income-tax.

Note 13: For the purposes of Sl. No. 38D, "specified capital asset" means—

(*a*) the land or building or both owned by the assessee as on the 2nd June, 2014 and which has been transferred under the Scheme; or

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(*b*) the land pooling ownership certificate issued under the Scheme to the assessee in respect of land or building or both referred to in clause (*a*); or

(*c*) the reconstituted plot or land, as the case may be, received by the assessee *in lieu* of land or building or both referred to in clause (*a*) in accordance with the Scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him.'.

Amendment of Schedule IV.

124. In Schedule IV to the Income-tax Act,—

(*a*) in the Table, after serial number 13 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
"13A.	Any income arising on account of providing capital goods, equipment or tooling to a contract manufacturer, being a company resident in India.	A foreign company, who is providing capital goods, equipment or tooling to the contract manufacturer for use in electronic manufacturing in India.	(*a*) Ownership of such capital goods, equipment or tooling remains with the foreign company; (*b*) such capital goods, equipment or tooling is under the control and direction of the contract manufacturer; (*c*) the contract manufacturer is located in a custom bonded area, that is, a warehouse referred to in section 65 of the Customs Act, 1962 (52 of 1962); (*d*) the contract manufacturer produces electronic goods on behalf of the foreign company for a consideration; (*e*) such exemption shall be available up to the tax year 2030-2031.

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A	B	C	D
13B.	Any income which accrues or arises outside India, and is not deemed to accrue or arise in India.	An individual, being a non-resident for a period of five consecutive tax years immediately preceding the tax year during which he visits India for the first time for rendering services in India in connection with any scheme as may be notified by the Central Government.	(*a*) Such individual, during the relevant tax year renders any service in India in connection with any scheme as may be notified by the Central Government; (*b*) such exemption shall not be available beyond a period of five consecutive tax years commencing from the first tax year during which he visits India in connection with such scheme; and (*c*) such other conditions, as may be prescribed.
13C.	Any income accruing or arising in India or deemed to accrue or arise in India by way of procuring data centre services from a specified data centre.	A foreign company.	(*a*) Such foreign company is notified by the Central Government in this behalf; (*b*) such foreign company does not own or operate any of the physical infrastructure or any resources of the specified data centre; (*c*) all sales by such foreign company to users located in India are made through a reseller entity being an Indian company; (*d*) such foreign company maintains and furnishes such information in such form and manner, as may be prescribed; and (*e*) such exemption shall be available up to tax year ending on the 31st March, 2047.”;

(*b*) after Note 2 below the Table, the following Note shall be inserted, namely:—

‘Note 3: For the purposes of Sl. No.13C,—

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(*a*) "data centre" means a dedicated secure space within a building or centralised location where computing and networking equipment is concentrated for the purpose of collecting, storing, processing, distributing or allowing access to large amounts of data;

(*b*) "data centre services" means the services provided by a data centre through the use of physical infrastructure including land, buildings, mechanical electrical power equipments, cooling system, security and information technology infrastructure including servers, computers, storage systems, operating systems, security solutions, network and associated software platforms, networking and other equipment, human resource in India;

(*c*) "specified data centre" means a data centre which is—

(*i*) set up under an approved scheme and is notified in this behalf by the Central Government in the Ministry of Electronics and Information Technology; and

(*ii*) owned and operated by an Indian company.'.

Amendment of Schedule VI.

125. In Schedule VI to the Income-tax Act, in the Table, in Note 1, in clause (*g*),—

(*a*) for the long line, the following item shall be substituted, namely:—

"(*C*) of which all the units other than the unit held by a sponsor or manager are held by non-residents except,—

(*I*) where such non-resident becomes resident under section 6(*2*) or (*3*) or (*4*) or (*5*) or (*6*) or (*7*) in any tax year subsequent to that tax year; and

(*II*) the number of units held by such resident unit holder or holders do not exceed 5% of the total units issued and shall fulfil such other conditions as may be prescribed; or";

(*b*) in sub-clause (*ii*), in item (*A*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of Schedule VII.

126. In Schedule VII to the Income-tax Act, in the Table, after Sl. No. 48 and the entries relating thereto, the following shall be inserted, namely:—

"49.	New Development Bank.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.".

Amendment of Schedule XI.

127. In Schedule XI to the Income-tax Act,—

(*a*) in Part A,—

(*i*) in paragraph 4,—

(*A*) clause (*c*) shall be omitted;

(*B*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) the fund shall be a fund—

(*i*) of an establishment to which the provisions of section 1(*3*) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 apply; or 19 of 1952.

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(*ii*) of an establishment notified by the Central Provident Fund Commissioner under section 1(*4*) of the said Act,

and such establishment shall obtain exemption under section 17 of the said Act from the operation of all or any of the provisions of any scheme as referred to in that section;";

(*ii*) in paragraph 5, sub-paragraph (*4*) shall be omitted;

(*iii*) for paragraph 6, the following paragraph shall be substituted, namely:—

"6. Employer's annual contributions, when deemed to be income received by employee.—The portion of the annual accretion in the tax year to the balance of an employee in a recognised provident fund consisting of interest credited on the balance to the credit of an employee in so far as it is allowed at a rate exceeding such rate as fixed by the Central Government by notification, shall be deemed to have been received by the employee and included in his total income for that tax year and shall be liable to income-tax.";

(*b*) in Part C, in paragraph 1,—

(*i*) clause (*d*) shall be omitted;

(*ii*) for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) to regulate investment or deposit of the moneys of a recognised or an approved fund;".

Amendment of Schedule XII.

128. In Schedule XII to the Income-tax Act, in Part A, after serial number 27 and the entries relating thereto, the following shall be inserted, namely:—

"28. Beryllium bearing minerals.

29. Glauconite.

30. Graphite.

31. Indium bearing minerals.

32. Lithium bearing minerals.

33. Niobium bearing minerals.

34. Potash.

35. Rhenium bearing minerals.

36. Tantalum bearing minerals.".

Amendment of Schedule XIV.

129. In Schedule XIV to the Income-tax Act, in paragraph 4,—

(*i*) in sub-paragraph (*1*), in clause (*a*), for the words "this rule", the words "this paragraph" shall be substituted;

(*ii*) after sub-paragraph (*2*), the following sub-paragraph shall be inserted, namely:—

"(*3*) The amount not deductible under sub-clause (*i*) or (*ii*) of section 35(*b*), which is added under sub-paragraph (*1*)(*a*), shall be allowed subsequently as a deduction in a tax year in accordance with the provisions of the said sub-clause, as the case may be.".

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CHAPTER IV

THE FOREIGN ASSETS OF SMALL TAXPAYERS DISCLOSURE SCHEME, 2026

Short title and commencement.

130. (*1*) This Scheme may be called the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

131. (*1*) In this Scheme, unless the context otherwise requires,—

(*a*) "assessee" means a person,—

(*i*) being a resident in India within the meaning of section 6 of the Income-tax Act, 1961 in the previous year; or 43 of 1961.

(*ii*) being a non-resident or not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the said Act in the previous year, who was resident in India either—

(*A*) in the previous year to which the income referred to in section 4 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 relates; or 22 of 2015.

(*B*) in the previous year in which the undisclosed asset located outside India was acquired;

(*b*) "assessment" includes reassessment;

(*c*) "assessment year" shall have the same meaning as assigned to it in clause (*9*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*d*) "Board" means the Central Board of Direct Taxes constituted under section 3 of the Central Boards of Revenue Act, 1963; 54 of 1963.

(*e*) "declarant" means a person who files declaration under section 116;

(*f*) "declaration" means the declaration filed under section 116;

(*g*) "last date" means such date as may be notified by the Central Government in the Official Gazette;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "previous year" shall have the same meaning as assigned to it in clause (*34*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*j*) "undisclosed asset located outside India" means an asset (including financial interest in any entity) located outside India, held by the assessee in his name or in respect of which he is a beneficial owner, and he has no explanation about the source of investment in such asset or the explanation given by him, is in the opinion of the Assessing Officer, unsatisfactory;

(*k*) "undisclosed foreign income" means the total amount of income of an assessee from a source located outside India which was chargeable to tax in India but has not been offered to tax under the Income-tax Act, 1961; and 43 of 1961.

(*l*) "value of the asset" means the fair market value of the asset determined in such manner as may be prescribed.

(*2*) Words and expressions used herein and not defined but defined in the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or the Income-tax Act, 2025 shall have the meanings respectively assigned to them in those Acts. 43 of 1961. 22 of 2015. 30 of 2025.

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Declaration by declarant.

132. Subject to the provisions of this Scheme, any person may make, on or after the date of commencement of this Scheme but on or before the last date, a declaration, for any previous year, in respect of any income or asset referred to in section 117, where—

(*a*) he has failed to furnish a return under section 139 of the Income-tax Act, 1961; or 43 of 1961.

(*b*) he has failed to disclose such asset or income, in a return of income furnished by him under the Income-tax Act, 1961 before the date of commencement of this Scheme; or 43 of 1961.

(*c*) such asset or income has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. 43 of 1961.

Amount payable by declarant.

133. The declaration referred to in section 116 may be filed in respect of assets or income as specified in column (2) of the Table below and in respect of such assets or income, the amount payable by the declarant under this Scheme shall be as specified in column (3), subject to the conditions in column (4), of the said Table:

TABLE

Sl. No.	Type of assets or income	Amount payable	Conditions
(1)	(2)	(3)	(4)
1.	(*a*) Undisclosed asset located outside India; or (*b*) undisclosed foreign income.	Aggregate of,— (*i*) tax at the rate of thirty per cent. of the value of the undisclosed asset located outside India as on the 31st March, 2026; (*ii*) tax at the rate of thirty per cent. of the undisclosed foreign income; and (*iii*) an amount equal to one hundred per cent. of tax determined in clauses (*i*) and (*ii*).	The aggregate value of the undisclosed asset located outside India and the undisclosed foreign income does not exceed one crore rupees.
2.	(*a*) Asset located outside India acquired from income accruing or arising outside India, by an assessee, during the period in which such assessee was a non-resident, but such assets were not declared by him in the relevant Schedule in the return of income on becoming a resident; or	A fee of one lakh rupees.	The value of the asset located outside India does not exceed five crore rupees.

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(1)	(2)	(3)	(4)
	(*b*) asset located outside India acquired from income which has been offered to tax under the Income-tax Act, 1961 (43 of 1961) by the assessee, but such assets were not declared by him in the relevant Schedule in the return of income.		

Manner of making declaration.

134. (*1*) A declaration under section 116 shall be made complete in all respects to the prescribed income-tax authority, in such form and shall be verified in such manner, as may be prescribed.

(*2*) The verification referred to in sub-section (*1*) shall be made electronically, so as to verify that—

(*a*) the assessee making the declaration is an eligible assessee; and

(*b*) the declaration of income or assets is in accordance with the provisions of this Scheme.

(*3*) The declaration made under sub-section (*1*) shall be deemed to be invalid, if—

(*a*) any material particular furnished in the declaration is found to be false at any stage; or

(*b*) the declarant violates any of the conditions referred to in this Scheme.

Procedure relating to manner of payment.

135. (*1*) After electronic verification of the declaration as specified in sub-section (*2*) of section 118, the amount payable by the assessee shall be communicated electronically, within a period of one month from the end of the month in which the declaration is made, by way of an order in such form and manner, as may be prescribed.

(*2*) The assessee shall pay the amount determined under sub-section (*1*) within a period of two months from the end of the month in which the order referred to in the said sub-section was received by him and the payment shall be made in such manner, as may be prescribed.

(*3*) Where the assessee fails to pay the amount determined under sub-section (*1*) or any part thereof within the period specified in sub-section (*2*), the assessee may pay such amount within a further period not exceeding two months, along with simple interest at the rate of one per cent. for every month or part of a month on such amount.

(*4*) The assessee shall, upon making the payment under sub-section (*2*) or sub-section (*3*), as the case may be, intimate the details of such payment to the prescribed income-tax authority, in such form and manner, as may be prescribed, within the extended period specified in sub-section (*3*).

(*5*) Upon receipt of the intimation referred to in sub-section (*4*), where the intimation is in accordance with the order under sub-section (*1*), an order certifying the payment of the amount as per the declaration, shall be communicated electronically to the assessee, in such form and manner, as may be prescribed, within one month from the end of the month of receipt of such intimation.

(*6*) Every order made under sub-section (*5*) shall be conclusive as to the matters stated therein.

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Any income or asset declared not to be included in total income.

136. The income or the amount of investment in an asset, which has been declared in the manner provided in section 118 shall not be included in the total income of the declarant for any assessment year under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, if the declarant makes the payment of amount referred to in section 119 within the extended period specified in sub-section (*3*) of the said section.

43 of 1961.

22 of 2015.

Any income or asset declared not to affect finality of completed assessments.

137. In respect of income or asset declared or any amount paid thereon, the declarant shall not be entitled to claim for rectification or revision of any assessment made under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or claim any set off or relief in any appeal, reference or other proceeding in relation to any such assessment.

43 of 1961.

22 of 2015.

Amount paid in pursuance of declaration non-refundable.

138. No amount paid under section 119 in pursuance of a declaration made in the manner provided in section 118 shall be refundable.

Grant of immunity from penalty and prosecution.

139. Notwithstanding anything contained in the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, a declarant who makes a valid declaration under this Scheme and pays any amount, whether as tax, fee or otherwise, as the case may be, in accordance with the provisions of this Scheme, shall be granted immunity from the levy of any further tax or penalty and also from prosecution under the said Act in respect of income or asset so declared, for the previous year ending on the 31st March, 2026 or any earlier previous year.

22 of 2015.

Non-application of Scheme.

140. The provisions of this Scheme shall not apply in respect of—

(*a*) any income or asset which represents, directly or indirectly, proceeds of crime in respect of which proceedings have been initiated, or pending under the Prevention of Money-laundering Act, 2002; or

15 of 2003.

(*b*) any income or asset relating to an assessment year for which assessment proceedings have been completed under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

22 of 2015.

Effect of declaration on pending assessment proceedings.

141. Where a declaration of any income or asset is made under this Scheme and assessment proceedings under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 are pending in respect of such income or assets, the Assessing Officer shall take such declaration into account while finalising such assessment order.

43 of 1961.

22 of 2015.

Power of Board to issue directions, etc.

142. (*1*) The Board may, from time to time, issue such directions or orders to the prescribed income-tax authorities, as it may deem fit:

Provided that no direction or order shall be issued so as to require that a particular case be disposed of in a particular manner.

(*2*) Without prejudice to the generality of the foregoing power, the Board may, if it considers necessary or expedient so to do, for the purposes of this Scheme, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the prescribed income-tax authorities in any work relating to this Act, including collection of revenue and issue such order, by way of relaxation of any provision of this Chapter or otherwise, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to make rules.

143. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form in which a declaration may be made and the manner of its verification under sub-section (*1*) of section 118;

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(*b*) the form and manner in which order shall be passed under sub-section (*1*) of section 119;

(*c*) the manner of making payment under sub-section (*2*) of section 119;

(*d*) the form and manner of intimation of payment under sub-section (*4*) of section 119;

(*e*) the form and manner in which the order certifying the payment shall be communicated under sub-section (*5*) of section 119;

(*f*) the manner of calculating the value of the asset under this Scheme;

(*g*) the manner of calculating the amount payable under this Scheme;

(*h*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules for carrying out the provisions of this Scheme.

(*3*) Every rule made by the Central Government under this Scheme shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

144. (*1*) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty.

(*2*) No order under sub-section (*1*) shall be made after the expiry of period of two years from the date on which provisions of this Scheme come into force.

(*3*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

CHAPTER V

INDIRECT TAXES

Customs

Amendment of section 1.

145. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 1, in sub-section (*2*), after the words "whole of India", the words ", fishing and fishing related activities by Indian-flagged fishing vessels beyond territorial waters of India" shall be inserted. 52 of 1962.

Amendment of section 2.

146. In section 2 of the Customs Act, clause (*28A*) shall be renumbered as clause (*28B*) thereof and before clause (*28B*) as so renumbered, the following clause shall be inserted, namely:—

'(*28A*) "Indian-flagged fishing vessel" means a vessel which is used or intended to be used for the purpose of fishing in the seas and entitled to fly the flag of India;'.

Amendment of section 28.

147. In section 28 of the Customs Act, in sub-section (*6*), in clause (*i*), for the words "be deemed to be conclusive as to the matters stated therein", the words, brackets and figure ", be deemed to be conclusive as to the matters stated therein and penalty so paid under sub-section (*5*), on determination under this sub-section, shall also be deemed to be a charge for non-payment of duty" shall be substituted.

Amendment of section 28J.

148. In the Customs Act, in section 28J, in sub-section (*2*),—

(*a*) for the words "three years", the words "five years" shall be substituted;

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(*b*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2026 receives the assent of the President, the Authority shall, upon a request by the applicant, extend the validity for five years from the date of the ruling.".

Insertion of new section 56A.

149. After section 56 of the Customs Act, the following section shall be inserted, namely:—

Special provision for fishing and fishing related activities.

"56A. (*1*) Notwithstanding anything contained in this Act or in any other law for the time being in force, fish harvested by an Indian-flagged fishing vessel beyond territorial waters of India,—

(*a*) may be brought into India free of duty;

(*b*) that has landed at foreign port may be treated as export of goods,

in such manner and subject to such conditions as may be provided by rules.

(*2*) The Board may make regulations providing for the form and manner of making an entry in respect of fish harvested including its declaration, custody, examination, assessment of duty, clearance, transit or transhipment.".

Substitution of new section for section 67.

150. In the Customs Act, for section 67, the following section shall be substituted, namely:—

Removal of goods from one warehouse to another.

"67. The owner of any warehoused goods may remove them from one warehouse to another, subject to such conditions as may be prescribed.".

Amendment of section 84.

151. In section 84 of the Customs Act, in clause (*b*), for the words "the examination", the words "the custody, examination" shall be substituted.

Customs Tariff

Amendment of First Schedule.

51 of 1975.

152. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall—

(*a*) be amended in the manner specified in the Second Schedule;

(*b*) be also amended in the manner specified in the Third Schedule; and

(*c*) with effect from the 1st day of May, 2026, be also amended in the manner specified in,—

(*i*) the Fourth Schedule; and

(*ii*) the Fifth Schedule.

Central Goods and Services Tax

Amendment of section 15.

12 of 2017.

153. In the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the Central Goods and Services Tax Act), in section 15, in sub-section (*3*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of section 34.

154. In section 34 of the Central Goods and Services Tax Act, in sub-section (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

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Amendment of section 54.

155. In section 54 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(*b*) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Amendment of section 101A.

156. In section 101A of the Central Goods and Services Tax Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

'(*1A*) Notwithstanding anything contained in sub-section (*1*), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case,—

(*a*) the provisions of sub-sections (*2*) to (*13*) shall not apply; and

(*b*) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation.—For the purposes of this sub-section, the expression "existing Authority" shall include a Tribunal.'.

Integrated Goods and Services Tax

Amendment of section 13.

157. In section 13 of the Integrated Goods and Services Tax Act, 2017, in sub-section (*8*), clause (*b*) shall be omitted. 13 of 2017.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Seventh Schedule to Act 14 of 2001.

158. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule, with effect from the 1st day of May, 2026.

PART II

AMENDMENTS TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

159. In the Finance (No. 2) Act, 2004, in section 98, in the Table, against serial number 4,—

(*i*) against entry (*a*) relating to sale of an option in securities, in column (*3*), for the figures and word "0.1 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*ii*) against entry (*b*) relating to sale of an option in securities, where option is exercised, in column (*3*), for the figures and word "0.125 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*iii*) against entry (*c*) relating to sale of a futures in securities, in column (*3*), for the figures and word "0.02 per cent.", the figures and word "0.05 per cent." shall be substituted.

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PART III

AMENDMENTS TO THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

Amendment of Act 22 of 2015.

160. In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015,—

(*a*) in section 49, after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided further that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.";

(*b*) in section 50, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.".

PART IV

AMENDMENT TO THE FINANCE ACT, 2025

Amendment of Act 7 of 2025.

161. In the Finance Act, 2025, in section 20, in clause (*a*), in sub-clause (*ii*), for the word "both", the word "all" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2025.

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THE FIRST SCHEDULE

(*See* sections 2 and 3)

PART I

A.—INCOME-TAX UNDER THE INCOME-TAX ACT, 1961

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*31*)(*vii*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part I-A referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs.10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

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Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the previous year 2023-24 does not exceed Rs. 400 crores	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or	50 per cent.;

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(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	
(*ii*) on the balance, if any, of the total income	35 per cent.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 111A or section 112 or section 112A of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of 15 per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of 25 per cent.; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 5,00,00,000, at the rate of 37 per cent.;

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A	B	C
		(v) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but is not covered in clauses (*iii*) and (*iv*), at the rate of 15 per cent.; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15 per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of 15 per cent.
3.	Every co-operative society.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
4.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of 12 per cent.
5.	Every domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 2 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 5 per cent.

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Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

$W_o = U_o + V_o$

where,—

W_o= the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

U_o= the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

V_o= the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	Rs. 50,00,000. Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000.	Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	Rs. 50,00,000. Rs. 1,00,00,000.	Rs. 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	Rs. 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -

B.— INCOME-TAX UNDER THE INCOME-TAX ACT, 2025

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the Income-tax Act, 2025 (hereafter in this Part I-B referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,— 30 of 2025.

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

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(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

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Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*).	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income.	35%.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; (*ii*) Hindu undivided family; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%;

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A	B	C
	(*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

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Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wn = Un + Vn

where,—

Wn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Un = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Vn = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 50,00,000. ₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000.	₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	₹ 50,00,000. ₹1,00,00,000.	₹ 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	₹ 1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	₹ 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	₹1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 393(*1*) [Table: Sl. Nos. 1(i) and 5], 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17] and 393(*3*) [Table: Sl. Nos. 1, 2 and 3] of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act), tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

		Rate of income-tax
1.	In the case of a person other than a company— (*a*) where the person is resident in India,—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;

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	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on income by way of insurance commission	2%;
	(*vi*) on income by way of interest payable on— (*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act (*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder (*C*) any security of the Central Government or State Government	10%;
	(*vii*) on any other income	10%;
	(*b*) where the person is not resident in India,—	
	(*i*) in the case of a non-resident Indian,—	
	(*A*) on any investment income	20%;
	(*B*) on income by way of long-term capital gains referred to in section 214 or 197(*4*) of the said Act	12.5%;
	(*C*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act]	12.5%;
	(*E*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

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	(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*K*) on income by way of winnings from horse races	30%;
	(*L*) on income by way of net winnings from online games	30%;
	(*M*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20%;
	(*O*) on the whole of the other income	30%;
	(*ii*) in the case of any other person,—	
	(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

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	(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*F*) on income by way of winnings from horse races	30%;
	(*G*) on income by way of net winnings from online games	30%;
	(*H*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*I*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*J*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;

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	(*K*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*L*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20%;
	(*N*) on the whole of the other income	30%;
2.	In the case of a company,— (*a*) where the company is a domestic company—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;
	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on any other income	10%;
	(*b*) where the company is not a domestic company—	
	(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*ii*) on income by way of winnings from horse races	30%;
	(*iii*) on income by way of net winnings from online games	30%;
	(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;
	(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;

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	(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in with that policy—	
	(*A*) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy—	
	(*A*) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*viii*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*ix*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*x*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*xi*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II] [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*xii*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20%;
	(*xiv*) on any other income	35%;

Note.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in section 212 of the said Act.

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Surcharge on income-tax

The amount of income-tax deducted as per the provisions of this Part, in the case of a person as specified in column B of the Table below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person, is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%; (*v*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, but is not covered under clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

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A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but is not covered under clause (*iii*), at the rate of 15%; (*v*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.

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A	B	C
5.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under section 316(*5*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act) or section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 392 [other than sub-section (*7*) of the said section] of the said Act or deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act or in which the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 193, 194, 195, 199, 200, 201, 202, 203, 204, 206, 207, 208, 209, 210, 211, 214, 218 or 334 of the said Act] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

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(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

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Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*)	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income	35%.

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Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with the Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

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A	B	C
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wa = Ua + Va

where,—

Wa = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ua = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Va = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 5000000. ₹10000000. ₹ 20000000. ₹ 50000000.	₹ 10000000. ₹ 20000000. ₹ 50000000. -

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A	B	C	D
2.	Table 1: Sl. No. 2.B.	₹ 5000000. ₹10000000.	₹ 10000000. -
3.	Table 1: Sl. No. 3.B.	₹ 10000000. ₹ 100000000.	₹ 100000000. -
4.	Table 1: Sl. No. 4.B.	₹ 10000000.	-
5.	Table 1: Sl. No. 5.B and 6.B.	₹10000000. ₹ 100000000.	₹100000000. -

PART IV

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

A.—UNDER THE INCOME-TAX ACT, 1961

[*See* section 2(*7*)(*b*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*1A*)(*a*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part IV-A referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 57 to 59 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 58(*2*) of the said Act shall apply subject to the modification that the reference to section 40A of the said Act therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in section 2(*1A*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*1A*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and 65% of such income shall be regarded as the agricultural income of the assessee;

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(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

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(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

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B.—UNDER THE INCOME-TAX ACT, 2025

[*See* section 3(*18*)(*c*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*5*)(*a*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part IV-B referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 93 to 95 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 94(*2*) of the said Act shall apply subject to the modification that the reference to section 36 of the said Act therein shall be construed as not including a reference to sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) of section 36.

Rule 2.—Agricultural income of the nature referred to in section 2(*5*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 28, 29, 30, 31, 32, 33, 34, 35, 36 [other than sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) thereof], 37, 38, 39, 40, 42 and 66 of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*5*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 21 to 25 of the said Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the tax year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the

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case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the tax year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that tax year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the tax year commencing on the 1st April, 2026, or, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the tax years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) or (*10*) of this Act,—

(*i*) the loss so computed for the tax year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the tax year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the tax year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the tax year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the tax year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

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(*vi*) the loss so computed for the tax year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the tax year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the tax year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the tax year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 516 relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

Rule 12.—Where a reference is made in this Part to any tax year commencing on the 1st April, 2025 or to any earlier tax year, the same shall be construed as a reference to the corresponding previous year under the Income-tax Act, 1961 (43 of 1961) as provided in section 536(*3*) of the said Act.

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THE SECOND SCHEDULE

[*See* section 152(*a*)]

In the First Schedule to the Customs Tariff Act, in Chapter 66,—

(*i*) for the entry in column (4) occurring against tariff items 6601 91 00 and 6601 99 00, the entry "20% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff items 6603 20 00, 6603 90 10 and 6603 90 90, the entry "10% or Rs. 25 per kg., whichever is higher" shall be substituted.

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THE THIRD SCHEDULE

[*See* section 152(*b*)]

In the First Schedule to the Customs Tariff Act, in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "10%" shall be substituted.

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THE FOURTH SCHEDULE

[*See* section 152(*c*)(*i*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)

(*1*) in Chapter 3, in heading 0306, for tariff item 0306 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"0306 19	--	*Other :*			
0306 19 10	---	Krill	kg.	15%	-
0306 19 90	---	Other	kg.	30%	-";

(*2*) in Chapter 8,—

(*i*) in heading 0802, for tariff item 0802 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"0802 99	--	*Other :*			
0802 99 10	---	Pecan nuts	kg.	30%	90%
0802 99 90	---	Other	kg.	100%	90%";

(*ii*) in heading 0810, for tariff item 0810 40 00 and the entries relating thereto, the following shall be substituted, namely:—

"0810 40	-	*Cranberries, bilberries and other fruits of the genus Vaccinium :*			
0810 40 10	---	Cranberries	kg.	10%	20%
0810 40 20	---	Blueberries	kg.	10%	20%
0810 40 90	---	Other	kg.	30%	20%";

(*iii*) in heading 0811, for tariff items 0811 90 10 to 0811 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Containing added sugar :*			
0811 90 11	----	Cranberries	kg.	10%	20%
0811 90 12	----	Blueberries	kg.	10%	20%
0811 90 19	----	Other	kg.	30%	20%
	---	*Other:*			
0811 90 91	----	Cranberries	kg.	10%	20%
0811 90 92	----	Blueberries	kg.	10%	20%
0811 90 99	----	Other	kg.	30%	20%";

(*iv*) in heading 0813, after tariff item 0813 40 20 and the entries relating thereto, the following shall be inserted, namely:—

"0813 40 30	---	Cranberries	kg.	10%	20%
0813 40 40	---	Blueberries	kg.	10%	20%";

(*3*) in Chapter 12, in heading 1207, after tariff item 1207 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"1207 99 50	---	Shea nuts	kg.	15%	20%";

(*4*) in Chapter 13, in heading 1302, for tariff items 1302 19 19 to 1302 19 30 and the entries relating thereto, the following shall be substituted, namely:—

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"1302 19 21	----	Of *Withania somnifera*	kg.	30%	-
1302 19 22	----	Of *Bacopa monnieri*	kg.	30%	-
1302 19 23	----	Of *Berberis aristata*	kg.	30%	-
1302 19 24	----	Of *Boswellia serrata*	kg.	30%	-
1302 19 25	----	Of *Emblica officinalis*	kg.	30%	-
1302 19 26	----	Of *Ocimum sanctum*	kg.	30%	-
1302 19 27	----	Of *Capsicum annuum*	kg.	30%	-
1302 19 28	----	Of *Phaseolus vulgaris*	kg.	30%	-
1302 19 31	----	Of *Piper nigrum*	kg.	30%	-
1302 19 32	----	Of *Pterocarpus marsupium*	kg.	30%	-
1302 19 33	----	Of *Punica granatum*	kg.	30%	-
1302 19 34	----	Of *Salacia reticulata*	kg.	30%	-
1302 19 35	----	Of *Tagetes erecta*	kg.	30%	-
1302 19 36	----	Of *Terminalia bellirica*	kg.	30%	-
1302 19 37	----	Of *Curcuma longa*	kg.	30%	-
1302 19 38	----	Of *Zingiber officinale*	kg.	30%	-
1302 19 39	----	Other	kg.	30%	-
1302 19 50	---	Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 60	---	Purified and distilled CNSL (Cardanol)	kg.	30%	-";

(*5*) in Chapter 20, in heading 2008,—

(*i*) for tariff item 2008 93 00 and the entries relating thereto, the following shall be substituted, namely:—

"2008 93	--	*Cranberries* (*Vaccinium macrocarpon, Vaccinium oxycoccos*)*; lingonberries* (*Vaccinium vitis-idaea*)*:*			
2008 93 10	---	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*)	kg.	5%	-
2008 93 90	---	Other	kg.	30%	-";

(*ii*) after tariff item 2008 99 14 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 15	----	Blueberries	kg.	10%	-";

(*iii*) after tariff item 2008 99 94 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 95	----	Blueberries	kg.	10%	-";

(*6*) in Chapter 21, in heading 2106, for tariff item 2106 90 50 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Compound preparations for making beverages:*			
2106 90 51	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C	kg.	150%	-
2106 90 59	----	Other	kg.	50%	-";

(*7*) in Chapter 22, in heading 2202, for tariff items 2202 99 20 to 2202 99 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Fruit pulp or fruit juice based drinks:*			
2202 99 21	----	Cranberry products	l	10%	-

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2202 99 29	----	Other	l	30%	-
	---	*Beverages containing milk:*			
2202 99 31	----	Cranberry products	l	10%	-
2202 99 39	----	Other	l	30%	-
	---	*Other :*			
2202 99 91	----	Cranberry products	l	10%	-
2202 99 99	----	Other	l	30%	-”;

(*8*) in Chapter 25, in heading 2529, for tariff item 2529 22 00 and the entries relating thereto, the following shall be substituted, namely:—

“2529 22	--	*Containing by weight more than 97 % of calcium fluoride :*			
2529 22 10	---	Acid grade	kg.	2.5%	-
2529 22 90	---	Other	kg.	5%	-”;

(*9*) in Chapter 26, in heading 2615, for tariff item 2615 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“2615 10	-	*Zirconium ores and concentrates :*			
2615 10 10	---	Hafnium	kg.	Free	-
2615 10 90	---	Other	kg.	Free	-”;

(*10*) in Chapter 28, in heading 2841, for tariff item 2841 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“2841 90	-	*Other :*			
2841 90 10	---	Ammonium metavanadate	kg.	2.5%	-
2841 90 90	---	Other	kg.	7.5%	-”;

(*11*) in Chapter 29,—

(*i*) in heading 2905, tariff item 2905 14 30 and the entries relating thereto shall be omitted;

(*ii*) in heading 2915,—

(*a*) for tariff item 2915 90 10 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Acetyl chloride, Propionyl chloride :*			
2915 90 11	----	Acetyl chloride	kg.	7.5%	-
2915 90 12	----	Propionyl chloride	kg.	7.5%	-”;

(*b*) after tariff item 2915 90 95 and the entries relating thereto, the following shall be inserted, namely:—

“2915 90 96	----	Triethyl orthoformate	kg.	5%	-”;

(*iii*) in heading 2916, for tariff item 2916 34 00 and the entries relating thereto, the following shall be substituted, namely:—

“2916 34	--	*Phenylacetic acid and its salts :*			
2916 34 10	---	Phenylacetic acid	kg.	7.5%	-
2916 34 90	---	Other	kg.	7.5%	-”;

(*iv*) in heading 2917,—

(*a*) for tariff item 2917 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Malonic acid, its salts and esters :*			
2917 19 21	----	Malonic acid	kg.	7.5%	-
2917 19 22	----	Diethyl malonate	kg.	5%	-

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2917 19 29	----	Other	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2917 19 70, the entry “--- Ethoxy methylene malonate” shall be substituted;

(*v*) in heading 2918,—

(*a*) after tariff item 2918 30 60 and the entries relating thereto, the following shall be inserted, namely:—

“2918 30 70	---	Methyl alpha-phenylacetoacetate	kg.	7.5%	-”;

(*b*) after tariff item 2918 99 30 and the entries relating thereto, the following shall be inserted, namely:—

“2918 99 40	---	P-2-P methyl glycidic acid and its esters	kg.	7.5%	-”;

(*vi*) in heading 2922,—

(*a*) after tariff item 2922 19 19 and the entries relating thereto, the following shall be inserted, namely:—

“2922 19 30	---	DL-2 Aminobutanol	kg.	5%	-”;

(*b*) for tariff item 2922 43 00 and the entries relating thereto, the following shall be substituted, namely:—

“2922 43	--	*Anthranilic acid and its salts:*			
2922 43 10	---	Anthranilic acid	kg.	7.5%	-
2922 43 90	---	Other	kg.	7.5%	-”;

(*vii*) in heading 2924, for tariff item 2924 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Other:*			
2924 29 91	----	Alpha-phenylacetoacetamide	kg.	7.5%	-
2924 29 99	----	Other	kg.	7.5%	-”;

(*viii*) in heading 2927, after tariff item 2927 00 10 and the entries relating thereto, the following shall be inserted, namely:—

“2927 00 20	---	Azobisisobutyronitrile (AIBN)	kg.	7.5%	-”;

(*ix*) in heading 2932,—

(*a*) after tariff item 2932 20 30 and the entries relating thereto, the following shall be inserted, namely:—

“2932 20 40	---	Gibberellic acid	kg.	5%	-
2932 20 50	---	Aceto butyrolactone	kg.	5%	-”;

(*b*) after tariff item 2932 99 20 and the entries relating thereto, the following shall be inserted, namely:—

“2932 99 30	---	Artemisinin	kg.	5%	-
2932 99 40	---	3,4-MDP-2-P methyl glycidic acid	kg.	7.5%	-
2932 99 50	---	3,4-MDP-2-P methyl glycidate	kg.	7.5%	-”;

(*x*) in heading 2933,—

(*a*) for tariff item 2933 32 10 and the entries relating thereto, the following shall be substituted, namely:—

“2933 32 20	---	Piperidine	kg.	7.5%	-
2933 32 30	---	Mepiquate chloride	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2933 37 00, the entry “-- N-Phenethyl-4-piperidone (NPP)” shall be substituted;

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(*c*) after tariff item 2933 39 60 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 70	---	4-Piperidone	kg.	7.5%	-
2933 39 80	---	1-Boc-4-piperidone	kg.	7.5%	-";

(*d*) for tariff item 2933 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2933 39 91	----	Norfentanyl	kg.	7.5%	-
2933 39 99	----	Other	kg.	7.5%	-";

(*xi*) in heading 2934, after tariff item 2934 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 50	---	Thymidine	kg.	5%	-";

(*xii*) in heading 2939,—

(*a*) for tariff items 2939 41 00 to 2939 42 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 41	--	*Ephedrine and its salts :*			
2939 41 10	---	Ephedrine	kg.	7.5%	10%
2939 41 90	---	Other	kg.	7.5%	10%
2939 42	--	*Pseudoephedrine* (*INN*) *and its salts :*			
2939 42 10	---	Pseudoephedrine (INN)	kg.	7.5%	10%
2939 42 90	---	Other	kg.	7.5%	10%";

(*b*) for tariff item 2939 44 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 44	--	*Norephedrine and its salts :*			
2939 44 10	---	Norephedrine	kg.	7.5%	-
2939 44 90	---	Other	kg.	7.5%	-";

(*c*) for tariff item 2939 63 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 63	--	*Lysergic acid and its salts :*			
2939 63 10	---	Lysergic acid	kg.	7.5%	-
2939 63 90	---	Other	kg.	7.5%	-";

(*12*) in Chapter 33, in heading 3302, for tariff items 3302 10 10 to 3302 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Synthetic flavouring essences :*			
3302 10 11	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	kg.	20%	-
3302 10 19	----	Other	kg.	10%	-
	---	*Other :*			
3302 10 91	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	kg.	20%	-
3302 10 99	----	Other	kg.	10%	-";

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(*13*) in Chapter 39, in heading 3923, for tariff item 3923 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
3923 29 91	----	Biodegradable	kg.	15%	-
3923 29 99	----	Other	kg.	15%	-";

(*14*) in Chapter 41,—

(*i*) in heading 4104, for tariff items 4104 11 00 to 4104 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"4104 11	--	*Full grains, unsplit; grain splits :*			
4104 11 10	---	Wet blues	kg.	Free	-
4104 11 90	---	Other	kg.	10%	-
4104 19	--	*Other :*			
4104 19 10	---	Wet blues	kg.	Free	-
4104 19 90	---	Other	kg.	10%	-";

(*ii*) in heading 4105, for tariff item 4105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"4105 10	-	*In the wet state* (*including wet-blue*) *:*			
4105 10 10	---	Wet blues	kg.	Free	-
4105 10 90	---	Other	kg.	10%	-";

(*iii*) in heading 4106,—

(*a*) for tariff item 4106 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 21	--	*In the wet state* (*including wet-blue*) *:*			
4106 21 10	---	Wet blues	kg.	Free	-
4106 21 90	---	Other	kg.	10%	-";

(*b*) for tariff item 4106 31 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 31	--	*In the wet state* (*including wet-blue*) *:*			
4106 31 10	---	Wet blues	kg.	Free	-
4106 31 90	---	Other	kg.	10%	-";

(*c*) for tariff item 4106 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 91	--	*In the wet state* (*including wet-blue*) *:*			
4106 91 10	---	Wet blues	kg.	Free	-
4106 91 90	---	Other	kg.	10%	-";

(*15*) in Chapter 47, in heading 4702, for tariff item 4702 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"4702		CHEMICAL WOOD PULP, DISSOLVING GRADES			
4702 00	-	*Chemical wood pulp, dissolving grades :*			
4702 00 10	---	Rayon grade wood pulp	kg.	2.5%	-
4702 00 90	---	Other	kg.	5%	-";

(*16*) in Chapter 48, in heading 4823, after tariff item 4823 90 30 and the entries relating thereto, the following shall be inserted, namely:—

"4823 90 40	---	Kites	kg.	20%	-";

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(*17*) in Chapter 73,—

(*i*) in heading 7305,—

(*a*) for tariff items 7305 11 19 to 7305 11 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 11 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 11 31	----	Clad, plated or coated	kg.	15%	-
7305 11 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 11 41	----	Clad, plated or coated	kg.	15%	-
7305 11 49	----	Other	kg.	15%	-";

(*b*) for tariff items 7305 12 19 to 7305 12 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 12 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 12 31	----	Clad, plated or coated	kg.	15%	-
7305 12 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 12 41	----	Clad, plated or coated	kg.	15%	-
7305 12 49	----	Other	kg.	15%	-";

(*c*) for tariff items 7305 19 19 to 7305 19 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 19 31	----	Clad, plated or coated	kg.	15%	-
7305 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 19 41	----	Clad, plated or coated	kg.	15%	-
7305 19 49	----	Other	kg.	15%	-";

(*d*) for tariff items 7305 31 10 to 7305 31 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Galvanised :*			
7305 31 11	----	Of iron	kg.	15%	-
7305 31 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 31 21	----	Clad, plated or coated	kg.	15%	-
7305 31 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 31 31	----	Clad, plated or coated	kg.	15%	-
7305 31 39	----	Other	kg.	15%	-";

(*e*) for tariff items 7305 39 10 to 7305 39 90 and the entries relating thereto, the following shall be substituted, namely:—

"--- *Galvanised :*

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7305 39 11	----	Of iron	kg.	15%	-
7305 39 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 39 21	----	Clad, plated or coated	kg.	15%	-
7305 39 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 39 31	----	Clad, plated or coated	kg.	15%	-
7305 39 39	----	Other	kg.	15%	-";

(*ii*) in heading 7306, for tariff items 7306 19 19 to 7306 19 29 and the entries relating thereto, the following shall be substituted, namely:—

"7306 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7306 19 31	----	Clad, plated or coated	kg.	15%	-
7306 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7306 19 41	----	Clad, plated or coated	kg.	15%	-
7306 19 49	----	Other	kg.	15%	-";

(*18*) in Chapter 81, in heading 8101, after tariff item 8101 99 10 and the entries relating thereto, the following shall be inserted, namely:—

"8101 99 20	---	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg.	5%	-";

(*19*) in Chapter 84,—

(*i*) in heading 8415, for tariff item 8415 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"8415 90	-	*Parts :*			
8415 90 10	---	Separately presented indoor units or outdoor units for split-system air conditioning machines	u	20%	-
8415 90 90	---	Other	kg.	10%	-";

(*ii*) in heading 8421, for tariff item 8421 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"8421 99	--	*Other :*			
8421 99 10	---	Reverse Osmosis (RO) membrane element for household type filters	u	10%	-
8421 99 90	---	Other	u	7.5%	-";

(*20*) in Chapter 85,—

(*i*) in heading 8507, for tariff item 8507 90 10 and the entries relating thereto, the following shall be substituted, namely:—

"8507 90 10	---	Accumulator cases made of hard rubber	kg.	10%	-
8507 90 20	---	Battery separators	kg.	5%	-";

(*ii*) in heading 8529,—

(*a*) after tariff item 8529 10 92 and the entries relating thereto, the following shall be inserted, namely:—

"8529 10 93	----	Other, for apparatus of headings 8525 to 8527	u	10%	-";

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(*b*) after tariff item 8529 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"8529 90 30	---	Other, for apparatus of headings 8525 to 8527	u	10%	-";

(*21*) in Chapter 86, in heading 8609, for tariff item 8609 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"8609		CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT			
8609 00	-	*Containers* (*including containers for the transport of fluids*) *specially designed and equipped for carriage by one or more modes of transport :*			
8609 00 10	---	Refrigerated containers	u	5%	-
8609 00 90	---	Other	u	10%	-".

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THE FIFTH SCHEDULE

[*See* section 152(*c*)(*ii*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 2, for the entry in column (4) occurring against tariff items 0207 25 00 and 0207 27 00, the entry "5%" shall be substituted;

(*2*) in Chapter 3, for the entry in column (4) occurring against tariff item 0306 36 60, the entry "Free" shall be substituted;

(*3*) in Chapter 5, for the entry in column (4) occurring against tariff item 0511 91 40, the entry "Free" shall be substituted;

(*4*) in Chapter 8,—

(*i*) for the entry in column (4) occurring against tariff item 0802 11 00, the entry "Rs. 35 per kg." shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 0802 12 00, the entry "Rs. 100 per kg." shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 0802 31 00, the entry "100%" shall be substituted;

(*5*) in Chapter 12, for the entry in column (4) occurring against tariff items 1209 10 00, 1209 21 00, 1209 22 00, 1209 23 00, 1209 24 00, 1209 25 00, 1209 29 10, 1209 29 90 and 1209 30 00, the entry "15%" shall be substituted;

(*6*) in Chapter 15, for the entry in column (4) occurring against all the tariff items of heading 1505, the entry "15%" shall be substituted;

(*7*) in Chapter 20, for the entry in column (4) occurring against tariff items 2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91 and 2008 19 92, the entry "30%" shall be substituted;

(*8*) in Chapter 21, for the entry in column (4) occurring against tariff items 2106 90 11, 2106 90 19, 2106 90 20, 2106 90 30, 2106 90 40, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 92 and 2106 90 99, the entry "50%" shall be substituted;

(*9*) in Chapter 23, for the entry in column (4) occurring against tariff item 2309 90 31, the entry "5%" shall be substituted;

(*10*) in Chapter 25,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2504, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2505, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2506, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2530 90 91, the entry "Free" shall be substituted;

(*11*) in Chapter 27,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2701, the entry "2.5%" shall be substituted;

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(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2702, the entry "2.5%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2703, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2709 00 10, the entry "Re 1 per tonne" shall be substituted;

(*12*) in Chapter 28,—

(*i*) for the entry in column (4) occurring against tariff item 2804 50 20, the entry "Free" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2804 61 00, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2804 69 00, the entry "Free" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2804 90 00, the entry "Free" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 2805 30 00, the entry "Free" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "5%" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 2811 22 00, the entry "2.5%" shall be substituted;

(*viii*) for the entry in column (4) occurring against tariff item 2816 40 00, the entry "Free" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of heading 2822, the entry "Free" shall be substituted;

(*x*) for the entry in column (4) occurring against tariff item 2825 20 00, the entry "Free" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 30, the entry "Free" shall be substituted;

(*xii*) for the entry in column (4) occurring against tariff item 2825 60 10, the entry "Free" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 70, the entry "Free" shall be substituted;

(*xiv*) for the entry in column (4) occurring against tariff item 2825 80 00, the entry "Free" shall be substituted;

(*xv*) for the entry in column (4) occurring against tariff item 2825 90 20, the entry "Free" shall be substituted;

(*xvi*) for the entry in column (4) occurring against tariff item 2827 35 00, the entry "Free" shall be substituted;

(*xvii*) for the entry in column (4) occurring against tariff item 2827 39 30, the entry "Free" shall be substituted;

(*xviii*) for the entry in column (4) occurring against tariff item 2833 24 00, the entry "Free" shall be substituted;

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(*xix*) for the entry in column (4) occurring against tariff item 2834 21 00, the entry "Free" shall be substituted;

(*xx*) for the entry in column (4) occurring against tariff item 2836 91 00, the entry "Free" shall be substituted;

(*xxi*) for the entry in column (4) occurring against tariff item 2836 92 00, the entry "Free" shall be substituted;

(*13*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against tariff item 2910 20 00, the entry "2.5%", shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2918 15 30, the entry "Free" shall be substituted;

(*14*) in Chapter 31, for the entry in column (4) occurring against tariff item 3102 30 00, the entry "5%" shall be substituted;

(*15*) in Chapter 38,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 3801, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 3808 93 30, the entry "5%" shall be substituted;

(*16*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3904, the entry "7.5%" shall be substituted;

(*17*) in Chapter 48, for the entry in column (4) occurring against tariff item 4823 90 90, the entry "10%" shall be substituted;

(*18*) in Chapter 49, for the entry in column (4) occurring against tariff item 4906 00 00, the entry "Free" shall be substituted;

(*19*) in Chapter 52, for the entry in column (4) occurring against tariff item 5201 00 25, the entry "Free" shall be substituted;

(*20*) in Chapter 72, for the entry in column (4) occurring against tariff item 7202 60 00, the entry "Free" shall be substituted;

(*21*) in Chapter 74, for the entry in column (4) occurring against tariff item 7402 00 10, the entry "Free" shall be substituted;

(*22*) in Chapter 78, for the entry in column (4) occurring against all the tariff items of heading 7802, the entry "Free" shall be substituted;

(*23*) in Chapter 79, for the entry in column (4) occurring against all the tariff items of heading 7902, the entry "Free" shall be substituted;

(*24*) in Chapter 81, for the entry in column (4) occurring against tariff item 8105 20 30, the entry "Free" shall be substituted;

(*25*) in Chapter 84, for the entry in column (4) occurring against tariff items 8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17 and 8419 89 19, the entry "7.5%" shall be substituted.

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THE SIXTH SCHEDULE

(*See* section 158)

In the Seventh Schedule to the Finance Act, 2001,—

(*i*) for the entry in column (4) occurring against tariff item 2403 99 10, the entry "60%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2403 99 30, the entry "60%" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2403 99 90, the entry "60%" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE APPROPRIATION (NO. 2) ACT, 2026
(No. 5 of 2026)

[30*th March,* 2026]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2026-27.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 2) Act, 2026.

Issue of Rs. 16284130,06,00,000 out of the Consolidated Fund of India for the financial year 2026-27.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum one hundred sixty-two lakh eighty-four thousand one hundred thirty crore and six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2026-27 in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries or Departments in the Schedule.

4. References to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th July, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare……..	Revenue	232451,62,00,000	..	232451,62,00,000
		Capital	109,76,00,000	..	109,76,00,000
2	Department of Agricultural Research and Education….	Revenue	9964,95,00,000	..	9964,95,00,000
		Capital	2,45,00,000	..	2,45,00,000
3	Atomic Energy……..	Revenue	25592,16,00,000	*37,14,00,000*	25629,30,00,000
		Capital	12793,41,00,000	..	12793,41,00,000
4	Ministry of Ayush…….....	Revenue	4381,86,00,000	..	4381,86,00,000
		Capital	27,07,00,000	..	27,07,00,000
5	Department of Chemicals and Petrochemicals……...	Revenue	184,70,00,000	..	184,70,00,000
		Capital	1,02,00,000	..	1,02,00,000
6	Department of Fertilisers……	Revenue	187153,64,00,000	..	187153,64,00,000
		Capital	8,89,00,000	..	8,89,00,000
7	Department of Pharmaceuticals……..	Revenue	5929,42,00,000	..	5929,42,00,000
		Capital	1,80,00,000	..	1,80,00,000
8	Ministry of Civil Aviation……..	Revenue	2057,87,00,000	..	2057,87,00,000
		Capital	45,00,00,000	..	45,00,00,000
9	Ministry of Coal…….	Revenue	4388,12,00,000	..	4388,12,00,000
		Capital	2,20,00,000	..	2,20,00,000
10	Department of Commerce……..	Revenue	5825,01,00,000	*75,00,000*	5825,76,00,000
		Capital	47,31,00,000	..	47,31,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	6851,70,00,000	..	6851,70,00,000
		Capital	5119,13,00,000	..	5119,13,00,000
12	Department of Posts……...	Revenue	41598,49,00,000	*2,00,00,000*	41600,49,00,000
		Capital	1249,51,00,000	..	1249,51,00,000
13	Department of Telecommunications……..	Revenue	30716,02,00,000	..	30716,02,00,000
		Capital	67274,93,00,000	..	67274,93,00,000
14	Department of Consumer Affairs……..	Revenue	4403,95,00,000	..	4403,95,00,000
		Capital	93,42,00,000	..	93,42,00,000
15	Department of Food and Public Distribution……	Revenue	235024,58,00,000	..	235024,58,00,000
		Capital	50022,62,00,000	..	50022,62,00,000
16	Ministry of Cooperation……..……	Revenue	1742,84,00,000	..	1742,84,00,000
		Capital	1,90,00,000	..	1,90,00,000
17	Ministry of Corporate Affairs…….	Revenue	6506,24,00,000	..	6506,24,00,000
		Capital	55,62,00,000	..	55,62,00,000
18	Ministry of Culture…….	Revenue	3216,63,00,000	..	3216,63,00,000
		Capital	200,00,00,000	..	200,00,00,000
19	Ministry of Defence (Civil)……	Revenue	51990,25,00,000	*1,11,00,000*	51991,36,00,000
		Capital	11773,25,00,000	*50,00,00,000*	11823,25,00,000
20	Defence Services (Revenue)……..	Revenue	373139,47,00,000	*115,97,00,000*	373255,44,00,000
21	Capital Outlay on Defence Services……..	Capital	219194,41,00,000	*112,06,00,000*	219306,47,00,000
22	Defence Pensions……..	Revenue	179336,80,00,000	*1,42,00,000*	179338,22,00,000
23	Ministry of Development of North Eastern Region…...	Revenue	2247,70,00,000	..	2247,70,00,000
		Capital	4564,60,00,000	..	4564,60,00,000
24	Ministry of Earth Sciences…….	Revenue	3082,19,00,000	..	3082,19,00,000
		Capital	716,04,00,000	..	716,04,00,000
25	Department of School Education and Literacy…….	Revenue	150292,41,00,000	..	150292,41,00,000
		Capital	85,00,000	..	85,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
26	Department of Higher Education……..	Revenue	78493,54,00,000	..	78493,54,00,000
		Capital	2,68,00,000	..	2,68,00,000
27	Ministry of Electronics and Information Technology…	Revenue	21234,15,00,000	..	21234,15,00,000
		Capital	398,81,00,000	..	398,81,00,000
28	Ministry of Environment, Forests and Climate Change...	Revenue	4190,56,00,000	..	4190,56,00,000
		Capital	222,80,00,000	..	222,80,00,000
29	Ministry of External Affairs……..	Revenue	20711,20,00,000	..	20711,20,00,000
		Capital	1412,78,00,000	..	1412,78,00,000
30	Department of Economic Affairs……..	Revenue	5029,89,00,000	..	5029,89,00,000
		Capital	126297,48,00,000	..	126297,48,00,000
31	Department of Expenditure……	Revenue	451,40,00,000	..	451,40,00,000
		Capital	74,13,00,000	..	74,13,00,000
32	Department of Financial Services……..	Revenue	3686,99,00,000	..	3686,99,00,000
		Capital	59,97,00,000	..	59,97,00,000
33	Department of Public Enterprises……..	Revenue	28,94,00,000	..	28,94,00,000
		Capital	66,00,000	..	66,00,000
34	Department of Investment and Public Asset Management (DIPAM)……..	Revenue	54,25,00,000	..	54,25,00,000
		Capital	1,67,00,000	..	1,67,00,000
35	Department of Revenue……..	Revenue	2523,11,00,000	..	2523,11,00,000
		Capital	597,71,00,000	..	597,71,00,000
36	Direct Taxes……..	Revenue	10320,12,00,000	..	10320,12,00,000
		Capital	4986,45,00,000	..	4986,45,00,000
37	Indirect Taxes…….	Revenue	26077,13,00,000	..	26077,13,00,000
		Capital	1606,00,00,000	..	1606,00,00,000
38	Indian Audit and Accounts Department…….	Revenue	6340,31,00,000	*325,00,00,000*	6665,31,00,000
		Capital	163,61,00,000	*5,36,00,000*	168,97,00,000
	CHARGED.—*Interest payments*……..	Revenue	..	*1443971,79,00,000*	1443971,79,00,000
	CHARGED.—*Repayment of Debt*…….	Capital	..	*9534445,88,00,000*	9534445,88,00,000
41	Pensions……..	Revenue	100900,00,00,000	*600,00,00,000*	101500,00,00,000
42	Transfers to States……..	Revenue	72425,01,00,000	*121396,60,00,000*	193821,61,00,000
		Capital	..	*247853,00,00,000*	247853,00,00,000
43	Department of Fisheries…….	Revenue	2732,27,00,000	..	2732,27,00,000
		Capital	29,53,00,000	..	29,53,00,000
44	Department of Animal Husbandry and Dairying……..	Revenue	5915,95,00,000	..	5915,95,00,000
		Capital	447,51,00,000	..	447,51,00,000
45	Ministry of Food Processing Industries…….	Revenue	4976,43,00,000	..	4976,43,00,000
		Capital	2,73,00,000	..	2,73,00,000
46	Department of Health and Family Welfare……	Revenue	137835,25,00,000	..	137835,25,00,000
		Capital	2928,30,00,000	..	2928,30,00,000
47	Department of Health Research…….	Revenue	4819,40,00,000	..	4819,40,00,000
		Capital	1,81,00,000	..	1,81,00,000
48	Ministry of Heavy Industries……..	Revenue	7937,08,00,000	..	7937,08,00,000
		Capital	2,82,00,000	..	2,82,00,000
49	Ministry of Home Affairs……..	Revenue	9878,54,00,000	..	9878,54,00,000
		Capital	508,81,00,000	..	508,81,00,000
50	Cabinet……	Revenue	992,32,00,000	..	992,32,00,000
		Capital	4224,80,00,000	..	4224,80,00,000
51	Police……..	Revenue	153591,79,00,000	*9,34,00,000*	153601,13,00,000
		Capital	21265,92,00,000	*6,58,00,000*	21272,50,00,000
52	Andaman and Nicobar Islands……..	Revenue	6138,06,00,000	*2,00,000*	6138,08,00,000
		Capital	597,86,00,000	..	597,86,00,000
53	Chandigarh…….	Revenue	5283,46,00,000	*656,06,00,000*	5939,52,00,000
		Capital	579,25,00,000	*26,75,00,000*	606,00,00,000
54	Dadra and Nagar Haveli and Daman and Diu……	Revenue	1735,20,00,000	..	1735,20,00,000
		Capital	1100,00,00,000	..	1100,00,00,000
55	Ladakh……	Revenue	2552,51,00,000	..	2552,51,00,000
		Capital	2327,05,00,000	..	2327,05,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
56	Lakshadweep……..	Revenue	1362,99,00,000	..	1362,99,00,000
		Capital	346,11,00,000	..	346,11,00,000
57	Transfers to Delhi……...	Revenue	968,01,00,000	..	968,01,00,000
		Capital	380,00,00,000	..	380,00,00,000
58	Transfers to Jammu and Kashmir……...	Revenue	43290,29,00,000	..	43290,29,00,000
59	Transfers to Puducherry…….	Revenue	3517,87,00,000	..	3517,87,00,000
		Capital	1,00,000	..	1,00,000
60	Ministry of Housing and Urban Affairs…….	Revenue	50691,25,00,000	*192,06,00,000*	50883,31,00,000
		Capital	38585,53,00,000	*291,35,00,000*	38876,88,00,000
61	Ministry of Information and Broadcasting…….	Revenue	4494,56,00,000	..	4494,56,00,000
		Capital	57,38,00,000	..	57,38,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation……	Revenue	26182,32,00,000	..	26182,32,00,000
		Capital	475,66,00,000	..	475,66,00,000
63	Department of Drinking Water and Sanitation…….....	Revenue	74893,66,00,000	..	74893,66,00,000
		Capital	1,20,00,000	..	1,20,00,000
64	Ministry of Labour and Employment…….	Revenue	32625,33,00,000	..	32625,33,00,000
		Capital	40,98,00,000	..	40,98,00,000
65	Law and Justice……..	Revenue	4459,59,00,000	..	4459,59,00,000
		Capital	249,47,00,000	..	249,47,00,000
66	Election Commission…….	Revenue	367,69,00,000	..	367,69,00,000
		Capital	14,53,00,000	..	14,53,00,000
	CHARGED.—*Supreme Court of India*…….....	Revenue	..	*566,19,00,000*	566,19,00,000
		Capital	..	*55,92,00,000*	55,92,00,000
68	Ministry of Micro, Small and Medium Enterprises…...	Revenue	22647,24,00,000	*2,00,000*	22647,26,00,000
		Capital	1919,01,00,000	..	1919,01,00,000
69	Ministry of Mines……...	Revenue	4552,80,00,000	..	4552,80,00,000
		Capital	163,65,00,000	..	163,65,00,000
70	Ministry of Minority Affairs……..	Revenue	3395,62,00,000	..	3395,62,00,000
		Capital	4,38,00,000	..	4,38,00,000
71	Ministry of New and Renewable Energy……..……	Revenue	44611,14,00,000	..	44611,14,00,000
		Capital	3,53,00,000	..	3,53,00,000
72	Ministry of Panchayati Raj…….	Revenue	1186,88,00,000	..	1186,88,00,000
		Capital	3,28,00,000	..	3,28,00,000
73	Ministry of Parliamentary Affairs……..	Revenue	61,18,00,000	..	61,18,00,000
		Capital	7,27,00,000	..	7,27,00,000
74	Ministry of Personnel, Public Grievances and Pensions….	Revenue	2426,37,00,000	*28,00,00,000*	2454,37,00,000
		Capital	147,08,00,000	*6,00,00,000*	153,08,00,000
	CHARGED.—*Central Vigilance Commission*……..	Revenue	..	*52,85,00,000*	52,85,00,000
		Capital	..	*1,71,00,000*	1,71,00,000
76	Ministry of Petroleum and Natural Gas…….	Revenue	37414,77,00,000	..	37414,77,00,000
		Capital	238,45,00,000	..	238,45,00,000
77	Ministry of Planning……...	Revenue	1203,38,00,000	..	1203,38,00,000
		Capital	28,78,00,000	..	28,78,00,000
78	Ministry of Ports, Shipping and Waterways……..	Revenue	4464,88,00,000	..	4464,88,00,000
		Capital	1299,92,00,000	..	1299,92,00,000
79	Ministry of Power……..	Revenue	30853,45,00,000	..	30853,45,00,000
		Capital	361,02,00,000	..	361,02,00,000
	CHARGED.—*Staff, Household and Allowances of the President*……	Revenue	..	*133,10,00,000*	133,10,00,000
		Capital	..	*4,10,00,000*	4,10,00,000
81	Lok Sabha……...	Revenue	976,61,00,000	*1,56,00,000*	978,17,00,000
		Capital	30,83,00,000	..	30,83,00,000
82	Rajya Sabha…….	Revenue	468,77,00,000	*2,55,00,000*	471,32,00,000
		Capital	11,67,00,000	..	11,67,00,000
83	Secretariat of the Vice-President…….	Revenue	11,39,00,000	..	11,39,00,000
		Capital	31,00,000	..	31,00,000
	CHARGED.—*Union Public Service Commission*…….	Revenue	..	*421,09,00,000*	421,09,00,000
		Capital	..	*21,85,00,000*	21,85,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
85	Ministry of Railways……..	Revenue	385176,83,00,000	*556,50,00,000*	385733,33,00,000
		Capital	498997,64,00,000	*264,33,00,000*	499261,97,00,000
86	Ministry of Road Transport and Highways……..….	Revenue	31276,46,00,000	..	31276,46,00,000
		Capital	378022,00,00,000	*5,00,00,000*	378027,00,00,000
87	Department of Rural Development……	Revenue	240764,18,00,000	..	240764,18,00,000
		Capital	4,63,00,000	..	4,63,00,000
88	Department of Land Resources……..	Revenue	5125,32,00,000	*10,01,00,000*	5135,33,00,000
		Capital	1,00,00,000	..	1,00,00,000
89	Department of Science and Technology……	Revenue	7963,94,00,000	..	7963,94,00,000
		Capital	20085,38,00,000	..	20085,38,00,000
90	Department of Biotechnology……	Revenue	3446,00,00,000	..	3446,00,00,000
91	Department of Scientific and Industrial Research……..	Revenue	6760,29,00,000	..	6760,29,00,000
		Capital	5,33,00,000	..	5,33,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	12559,51,00,000	..	12559,51,00,000
		Capital	126,29,00,000	..	126,29,00,000
93	Department of Social Justice and Empowerment……..	Revenue	14418,02,00,000	..	14418,02,00,000
		Capital	9,57,00,000	..	9,57,00,000
94	Department of Empowerment of Persons with Disabilities…….……	Revenue	1668,35,00,000	..	1668,35,00,000
		Capital	1,37,00,000	..	1,37,00,000
95	Department of Space……..	Revenue	7328,48,00,000	*1,23,00,000*	7329,71,00,000
		Capital	6375,52,00,000	*40,00,000*	6375,92,00,000
96	Ministry of Statistics and Programme Implementation..	Revenue	5457,75,00,000	..	5457,75,00,000
		Capital	45,14,00,000	..	45,14,00,000
97	Ministry of Steel……..	Revenue	439,84,00,000	..	439,84,00,000
		Capital	3,34,00,000	..	3,34,00,000
98	Ministry of Textiles……	Revenue	5269,52,00,000	..	5269,52,00,000
		Capital	9,49,00,000	..	9,49,00,000
99	Ministry of Tourism……...	Revenue	2433,88,00,000	..	2433,88,00,000
		Capital	4,53,00,000	..	4,53,00,000
100	Ministry of Tribal Affairs……..	Revenue	9005,75,00,000	*6383,79,00,000*	15389,54,00,000
		Capital	32,43,00,000	..	32,43,00,000
101	Ministry of Women and Child Development……	Revenue	28632,42,00,000	..	28632,42,00,000
		Capital	5,64,00,000	..	5,64,00,000
102	Ministry of Youth Affairs and Sports……..	Revenue	4461,51,00,000	..	4461,51,00,000
		Capital	18,37,00,000	..	18,37,00,000
	TOTAL:		4925513,62,00,000	*11358616,44,00,000*	16284130,06,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 15th day of April, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 15th day of April, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE BANKING LAWS (AMENDMENT) ACT, 2025
No. 16 of 2025

[15*th April,* 2025.]

An Act further to amend the Reserve Bank of India Act, 1934, the Banking Regulation Act, 1949, the State Bank of India Act, 1955, the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Banking Laws (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act, and any reference in any such provision to the commencement of this Act, shall be construed as a reference to the coming into force of that provision.

CHAPTER II

AMENDMENT TO THE RESERVE BANK OF INDIA ACT, 1934

Amendment of section 42.

2. In the Reserve Bank of India Act, 1934, in section 42,— 2 of 1934.

(*a*) in sub-section (*1*), in the *Explanation*, for clause (*b*), the following clause shall be substituted, namely:—

‘(*b*) “fortnight” means the period from the first day to the fifteenth day of each calendar month or sixteenth day to the last day of each calendar month, both days inclusive;’;

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(*b*) in sub-section (*2*),—

(*i*) in the long line,—

(*A*) for the words "each alternate Friday", the words "the last day of each fortnight" shall be substituted;

(*B*) for the words "seven days", the words "five days" shall be substituted;

(*ii*) in the second proviso,—

(*A*) for the words "such alternate Friday", the words "the last day of any such fortnight" shall be substituted;

(*B*) for the words "that Friday", the words "the last day of that fortnight" shall be substituted;

(*iii*) the third proviso shall be omitted;

(*c*) sub-section (*2A*) shall be omitted.

CHAPTER III

AMENDMENTS TO THE BANKING REGULATION ACT, 1949

Amendment of section 5.

3. In the Banking Regulation Act, 1949 (hereafter in this Chapter referred to as the Banking Regulation Act of 1949), in section 5, in clause (*ne*), in sub-clause (*i*), for the words "five lakhs of rupees", the words "two crore rupees or such other amount as may be notified in the Official Gazette by the Central Government" shall be substituted. 10 of 1949.

Amendment of section 10A.

4. In the Banking Regulation Act of 1949, in section 10A, in sub-section (*2A*), in clause (*i*), after the words "eight years", the words "and ten years in case of a co-operative bank" shall be inserted.

Amendment of section 16.

5. In the Banking Regulation Act of 1949, in section 16, in sub-section (*3*), after the words "Reserve Bank", the following shall be inserted, namely:—

"or the director of a central co-operative bank elected to the Board of the state co-operative bank in which he is a member".

Amendment of section 18.

6. In the Banking Regulation Act of 1949, in section 18,—

(*a*) in sub-section (*1*),—

(*i*) for the words "last Friday", the words "last day" shall be substituted;

(*ii*) for the words "alternate Fridays", the words "the last day of the fortnight" shall be substituted;

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(*iii*) for the words "such Fridays or if any such Friday", the words "the last day of the fortnight or if the last day of any such fortnight" shall be substituted;

(*b*) in the *Explanation*, for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) "fortnight" shall mean the period from the first day to the fifteenth day of each calendar month or sixteenth day to the last day of each calendar month, both days inclusive;'.

Amendment of section 24.

7. In the Banking Regulation Act of 1949, in section 24,—

(*a*) in sub-section (*2A*), for the word "Friday", the word "day" shall be substituted;

(*b*) in sub-section (*3*), for the words "each alternate Friday during the month, or if any such Friday", the words "the last day of each fortnight during the month, or if the last day of any such fortnight" shall be substituted;

(*c*) in sub-section (*4*),—

(*i*) in clause (*a*), for the words "any alternate Friday or, if such Friday", the words "the last day of any fortnight or, if the last day of any such fortnight" shall be substituted;

(*ii*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) if the default occurs again on the last day of the next succeeding fortnight, or, if the last day of such fortnight is a public holiday, on the preceding working day, and continues on the last day of the succeeding fortnights or preceding working days, as the case may be, the rate of penal interest shall be increased to a rate of five per cent. per annum above the bank rate on each such shortfall in respect of last day of that fortnight and last day of each succeeding fortnight or preceding working day, if last day of such fortnight is a public holiday, on which the default continues.";

(*d*) in sub-section (*7*),—

(*i*) for the words "next succeeding alternate Friday, or if such Friday is a public holiday", the words "last day of the next succeeding fortnight, or if the last day of such fortnight is a public holiday" shall be substituted;

(*ii*) for the words "subsequent alternate Friday", the words "last day of every subsequent fortnight" shall be substituted.

Amendment of section 25.

8. In the Banking Regulation Act of 1949, in section 25,—

(*a*) in sub-section (*1*), for the words "last Friday of every quarter or, if that Friday", the words "last day of every quarter or, if that day" shall be substituted;

(*b*) in sub-section (*2*), for the words "last Friday of the previous quarter, or, if that Friday", the words "last day of the previous quarter, or, if that day" shall be substituted.

Amendment of section 27.

9. In the Banking Regulation Act of 1949, in section 27, in sub-section (*1*), for the words "last Friday of every month or if that Friday", the words "last day of every month, or, if that day" shall be substituted.

Amendment of section 45ZA.

10. In the Banking Regulation Act of 1949, in section 45ZA,—

(*a*) in sub-section (*1*), for the words "one person", the words "one or more persons not exceeding four, either successively or simultaneously" shall be substituted;

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(*b*) after sub-section (*1*), the following sub-sections shall be inserted, namely:—

"(*1A*) Where the nomination is made successively in favour of more than one person under sub-section (*1*), the nomination shall be effective only in favour of one person in the order of priority specified in section 45ZG.

(*1B*) Where the nomination is made simultaneously in favour of more than one person under sub-section (*1*), the nomination shall be effective in favour of all such persons in proportion to which it is declared, and the following terms and conditions shall apply, namely:—

(*a*) the nomination shall not be made in favour of more than four persons;

(*b*) the nomination shall explicitly state the proportion of amount of deposit in percentage in favour of each nominee;

(*c*) the nomination shall be made in respect of the whole amount of deposit;

(*d*) if any nominee dies before receiving deposit from the banking company, the nomination in respect of such nominee alone shall become ineffective and the amount of deposit purported to be nominated in favour of deceased nominee shall be treated as if nomination had not been made in respect of that portion of deposit,

and any nomination which does not comply with any of the terms and conditions specified in clauses (*a*) to (*c*), shall be invalid, as if nomination had not been made by the depositor or all the depositors together, as the case may be.".

Amendment of section 45ZC.

11. In the Banking Regulation Act of 1949, in section 45ZC, in sub-section (*1*), for the words "one person", the words "one or more persons not exceeding four, successively," shall be substituted.

Amendment of section 45ZE.

12. In the Banking Regulation Act of 1949, in section 45ZE, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Where one or more individuals hire a locker from a banking company, whether such locker is located in the safe deposit vault of such banking company or elsewhere, the individual or, as the case may be, all the individuals together, may nominate one or more persons not exceeding four, successively, to whom, in the event of the death of the sole hirer or the death of all the hirers, the banking company may give access to the locker and liberty to remove the contents of the locker.".

Insertion of new section 45ZG.

13. In the Banking Regulation Act of 1949, after section 45ZF, the following section shall be inserted, namely:—

Priority of successive nominations.

"45ZG. (*1*) Where the nomination is made in favour of more than one person successively under sub-section (*1*) of section 45ZA or sub-section (*1*) of section 45ZC or sub-section (*1*) of section 45ZE, the nomination shall be effective only in favour of one person in the following order of priority, namely:—

(*a*) nomination of the first nominee shall be effective if that nominee survives the person or persons who made the nomination;

(*b*) nomination of the second nominee shall become effective only after the death of the first nominee;

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(*c*) nomination of any nominee lower in the order of nomination shall become effective only after the death of all the nominees whose names are higher in the order of nomination.

(*2*) Where the order of nomination is not mentioned, persons shall be deemed to have been nominated in the order in which their names appear in the nomination.

(*3*) The provisions of this section shall not apply to the nominations made simultaneously in favour of more than one person under sub-section (*1*) of section 45ZA.".

Amendment of section 56.

14. In the Banking Regulation Act of 1949, in section 56,—

(*a*) in clause (*c*), for sub-clause (*ii*), the following sub-clause shall be substituted, namely:—

"(*ii*) clause (*nb*) shall be omitted;";

(*b*) in clause (*j*) relating to substitution of section 18, in sub-section (*1*),—

(*i*) for the words "last Friday", the words "last day" shall be substituted;

(*ii*) for the words "alternate Friday", the words "the last day of the fortnight" shall be substituted;

(*iii*) for the words "such Fridays or if any such Friday", the words "the last day of the fortnight or if the last day of any such fortnight" shall be substituted;

(*iv*) in the *Explanation*, for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) "fortnight" shall mean the period from the first day to the fifteenth day of each calendar month or sixteenth day to the last day of each calendar month, both days inclusive;'.

CHAPTER IV

AMENDMENTS TO THE STATE BANK OF INDIA ACT, 1955

Amendment of section 38A.

23 of 1955.

15. In the State Bank of India Act, 1955, in section 38A,—

(*a*) in the marginal heading, for the word "dividend", the word "money" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) The State Bank shall transfer, in accordance with the rules made under section 124 of the Companies Act, 2013, to the Investor Education and Protection Fund established under section 125 of the said Act,— 18 of 2013.

(*i*) any money which remains unpaid or unclaimed for a period of seven years from the date of its transfer in the Unpaid Dividend Account of the State Bank;

(*ii*) all shares in respect of which dividend has not been paid or claimed for a period of seven consecutive years, along with a statement thereof containing the details specified in the said rules;

(*iii*) any interest or redemption amount upon any bond issued by the State Bank which remain unpaid or unclaimed for a period of seven years from the date such interest or such redemption amount became due for payment.

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(*4*) Any person whose shares or unclaimed or unpaid money has been transferred to the Investor Education and Protection Fund under sub-section (*3*), shall be entitled to claim the transfer or refund from the said Fund, in accordance with the rules made under section 124 and section 125 of the Companies Act, 2013. 18 of 2013.

(*5*) The money transferred under sub-section (*3*) to the Investor Education and Protection Fund shall be utilised for the purposes and in the manner specified in section 125 of the Companies Act, 2013.". 18 of 2013.

Amendment of section 41.

16. In the State Bank of India Act, 1955, in section 41,— 23 of 1955.

(*a*) in sub-section (*1*), for the words and figures "section 226 of the Companies Act, 1956", the words and figures "section 141 of the Companies Act, 2013" shall be substituted; 1 of 1956. 18 of 2013.

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The auditors shall receive such remuneration as the State Bank may fix.".

CHAPTER V

Amendments to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970

Amendment of section 10.

17. In the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (hereafter in this Chapter referred to as the Act of 1970), in section 10, in sub-section (*2*),— 5 of 1970.

(*a*) for the words and figures "section 226 of the Companies Act, 1956", the words and figures "section 141 of the Companies Act, 2013" shall be substituted; 1 of 1956. 18 of 2013.

(*b*) for the words "Reserve Bank may fix in consultation with the Central Government", the words "corresponding new bank may fix" shall be substituted.

Amendment of section 10B.

18. In the Act of 1970, in section 10B,—

(*a*) in the marginal heading, for the words "dividend to Unpaid Dividend Account", the word "money" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) The corresponding new bank shall transfer, in accordance with the rules made under section 124 of the Companies Act, 2013, to the Investor Education and Protection Fund established under section 125 of the said Act,— 18 of 2013.

(*i*) any money which remains unpaid or unclaimed for a period of seven years from the date of its transfer in the Unpaid Dividend Account of the corresponding new bank;

(*ii*) all shares in respect of which dividend has not been paid or claimed for a period of seven consecutive years, along with a statement thereof containing the details specified in the said rules;

(*iii*) any interest or redemption amount upon any bond issued by the corresponding new bank which remain unpaid or unclaimed for a period of seven years from the date such interest or such redemption amount became due for payment.

(*3A*) Any person whose shares or unclaimed or unpaid money has been transferred to the Investor Education and Protection Fund under sub-section (*3*), shall be entitled to claim the transfer or refund from the said Fund, in accordance with the rules made under section 124 and section 125 of the Companies Act, 2013."; 18 of 2013.

(*c*) in sub-section (*4*), for the words, figures and letter "section 205C of the Companies Act, 1956", the words and figures "section 125 of the Companies Act, 2013" shall be substituted. 1 of 1956. 18 of 2013.

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CHAPTER VI

AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980

Amendment of section 10.

19. In the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (hereafter in this Chapter referred to as the Act of 1980), in section 10, in sub-section (*2*),— 40 of 1980.

(*a*) for the words and figures "section 226 of the Companies Act, 1956", the words and figures "section 141 of the Companies Act, 2013" shall be substituted; 1 of 1956. 18 of 2013.

(*b*) for the words "Reserve Bank may fix in consultation with the Central Government", the words "corresponding new bank may fix" shall be substituted.

Amendment of section 10B.

20. In the Act of 1980, in section 10B,—

(*a*) in the marginal heading, for the words "dividend to Unpaid Dividend Account", the word "money" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) The corresponding new bank shall transfer, in accordance with the rules made under section 124 of the Companies Act, 2013, to the Investor Education and Protection Fund established under section 125 of the said Act, 18 of 2013.—

(*i*) any money which remains unpaid or unclaimed for a period of seven years from the date of its transfer in the Unpaid Dividend Account of the corresponding new bank;

(*ii*) all shares in respect of which dividend has not been paid or claimed for a period of seven consecutive years, along with a statement thereof containing the details specified in the said rules;

(*iii*) any interest or redemption amount upon any bond issued by the corresponding new bank which remain unpaid or unclaimed for a period of seven years from the date such interest or such redemption amount became due for payment.

(*3A*) Any person whose shares or unclaimed or unpaid money has been transferred to the Investor Education and Protection Fund under sub-section (*3*), shall be entitled to claim the transfer or refund from the said Fund, in accordance with the rules made under section 124 and section 125 of the Companies Act, 2013.";

(*c*) in sub-section (*4*), for the words, figures and letter "section 205C of the Companies Act, 1956", the words and figures "section 125 of the Companies Act, 2013" shall be substituted. 1 of 1956. 18 of 2013.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 16th day of April, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 16th day of April, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE PROTECTION OF INTERESTS IN AIRCRAFT OBJECTS ACT, 2025

No. 17 of 2025

[16*th April,* 2025.]

An Act to provide for protection of interests in aircraft objects and to implement the Convention on International Interests in Mobile Equipment and the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment signed at Cape Town on 16th November, 2001 and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Protection of Interests in Aircraft Objects Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "agreement" shall have the meaning assigned to it in Article 1(*a*) of the Convention;

(*b*) "aircraft" shall have the meaning assigned to it in Article I (*2*)(*a*) of the Protocol;

(*c*) "aircraft objects" shall have the meaning assigned to it in Article I (*2*)(*c*) of the Protocol;

(*d*) "Article" means an Article of the Convention or the Protocol;

(*e*) "Convention" means the Convention on International Interests in Mobile Equipment signed at Cape Town on 16th November, 2001, as set out in the First Schedule to this Act;

(*f*) "creditor" shall have the meaning assigned to it in Article 1(*i*) of the Convention;

(*g*) "debtor" shall have the meaning assigned to it in Article 1(*j*) of the Convention;

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(*h*) "declaration" means a declaration made by India under the Convention or the Protocol, as set out in the Second Schedule to this Act;

(*i*) "declared default" means the date on which the registry authority is notified by the creditor of the occurrence of default;

(*j*) "international interest" shall have the meaning assigned to it in Article 1(*o*) of the Convention;

(*k*) "prescribed" means prescribed by rules made under this Act;

(*l*) "Protocol" means the Protocol to the Convention on International Interests in Mobile Equipment on Matters specific to Aircraft Equipment signed at Cape Town on 16th November, 2001, as set out in the Third Schedule to this Act;

(*m*) "registry authority" means the Directorate General of Civil Aviation constituted under section 3 of the Bharatiya Vayuyan Adhiniyam, 2024. 16 of 2024.

(*2*) The words and expressions used and not defined in this Act, but defined in the Convention or the Protocol or the regulations made thereunder, shall have the meanings respectively assigned to them in the Convention, Protocol or regulations made thereunder.

Application of Convention and Protocol in India.

3. Subject to the provisions of this Act, the Convention and Protocol shall have the force of law in India, in respect of the aircraft objects and in accordance with the declarations deposited by India.

Power of registry authority to issue directions.

4. The registry authority may issue necessary directions, for implementation of the provisions of the Convention and Protocol, including the provisions given force of law under section 3, in such manner as may be prescribed.

Obligation of debtor and creditor to an agreement.

5. (*1*) A debtor shall maintain and submit to the registry authority, records of dues arising from, related to or owed in regard to the ownership or use by the owner or operator of the aircraft object, in such form and manner as may be prescribed.

(*2*) A creditor shall not be entitled to exercise any remedy under the Convention or Protocol unless such creditor declares the occurrence of default by notifying the registry authority, in such form and manner as may be prescribed.

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Remedies on insolvency.

6. The provisions of Article XI of the Protocol, subject to the declaration deposited by India, shall apply, *mutatis mutandis*, for remedies on insolvency under any law for the time being in force:

Provided that—

(*a*) the debtor of the agreement is a—

(*i*) body corporate or firm, incorporated or registered in India; or

(*ii*) person, domiciled in or has his principal place of business in India;

(*b*) the international interest of the agreement has been registered in accordance with the Convention and Protocol; and

(*c*) the debtor and creditor have not by written agreement excluded the application of this section.

16 of 2024.

De-registration and export request authorisation.

7. Subject to the provisions of the Bharatiya Vayuyan Adhiniyam, 2024, or any rules made thereunder, the provisions of Article XIII of the Protocol shall apply to the de-registration and export request.

Jurisdiction.

8. Notwithstanding anything in any other law for the time being in force, the High Court having territorial jurisdiction shall be the relevant court for the purposes of Article 53 of the Convention.

Provisions of Act to have overriding effect.

9. (*1*) In the case of any inconsistency between a provision of this Act and any other law for the time being in force, the provisions of this Act shall prevail to the extent of such inconsistency.

(*2*) Save as otherwise provided in this Act, the provisions of this Act shall be in addition to, and not in derogation of any other law for the time being in force.

(*3*) The provisions of this Act or the Convention or the Protocol shall not affect the rights of the Central Government or any entity thereof, or other provider of public services in India, or any intergovernmental organisation in which India is a member, to arrest or detain an aircraft object under any law for the time being in force, for payment of any amount due to the Government of India or any such entity or provider of public services or organisation, directly relating to the service or services provided by it in respect of that aircraft objects.

Power of Central Government to make rules.

10. (*1*) The Central Government may, by notification in the Official Gazette, make rules, as may be considered necessary and expedient, for carrying out the provisions of this Act or implementation of the provisions of the Convention or Protocol.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) manner to issue directions under section 4;

(*b*) form and manner under sub-sections (*1*) and (*2*) of section 5.

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(*3*) The power to make rules under this section is subject to the condition of the rules being made after previous publication:

Provided that the Central Government may, in the public interest, by order in writing, dispense with the condition of previous publication in any case.

(*4*) Every rule made under this Act shall be laid, as soon as may be, after it is made before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power of Central Government in respect of declarations.

11. (*1*) The Central Government may make, amend or withdraw any declaration, or any subsequent declaration in accordance with the provisions of the Convention or Protocol.

(*2*) The Central Government, to give effect to any declaration or subsequent declaration made, amended or withdrawn under the Convention or the Protocol, may, by notification in the Official Gazette, amend the Second Schedule to this Act.

Removal of difficulties.

12. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

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THE FIRST SCHEDULE

[*See* clause (*e*) of sub-section (*1*) of section 2]

PROVISIONS OF THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT WHICH SHALL HAVE THE FORCE OF LAW

CHAPTER I

SPHERE OF APPLICATION AND GENERAL PROVISIONS

Article 1

Definitions

In this Convention, except where the context otherwise requires, the following terms are employed with the meanings set out below:

(*a*) "agreement" means a security agreement, a title reservation agreement or a leasing agreement;

(*b*) "assignment" means a contract which, whether by way of security or otherwise, confers on the assignee associated rights with or without a transfer of the related international interest;

(*c*) "associated rights" means all rights to payment or other performance by a debtor under an agreement which are secured by or associated with the object;

(*d*) "commencement of the insolvency proceedings" means the time at which the insolvency proceedings are deemed to commence under the applicable insolvency law;

(*e*) "conditional buyer" means a buyer under a title reservation agreement;

(*f*) "conditional seller" means a seller under a title reservation agreement;

(*g*) "contract of sale" means a contract for the sale of an object by a seller to a buyer which is not an agreement as defined in (*a*) above;

(*h*) "court" means a court of law or an administrative or arbitral tribunal established by a Contracting State;

(*i*) "creditor" means a chargee under a security agreement, a conditional seller under a title reservation agreement or a lessor under a leasing agreement;

(*j*) "debtor" means a chargor under a security agreement, a conditional buyer under a title reservation agreement, a lessee under a leasing agreement or a person whose interest in an object is burdened by a registrable non-consensual right or interest;

(*k*) "insolvency administrator" means a person authorised to administer the re-organisation or liquidation, including one authorised on an interim basis, and includes a debtor in possession if permitted by the applicable insolvency law;

(*l*) "insolvency proceedings" means bankruptcy, liquidation or other collective judicial or administrative proceedings, including interim proceedings, in which the assets and affairs of the debtor are subject to control or supervision by a court for the purposes of re-organisation or liquidation;

(*m*) "interested persons" means:

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(*i*) the debtor;

(*ii*) any person who, for the purpose of assuring performance of any of the obligations in favour of the creditor, gives or issues a suretyship or demand guarantee or a stand by letter of credit or any other form of credit insurance;

(*iii*) any other person having rights in or over the object;

(*n*) "internal transaction" means a transaction of a type listed in Article 2(*2*)(*a*) to (*c*) where the centre of the main interests of all parties to such transaction is situated, and the relevant object located (as specified in the Protocol), the same Contracting State at the time of the conclusion of the contract and where the interest created by the transaction has been registered in a national registry in that Contracting State which has made a declaration under Article 50(*1*);

(*o*) "international interest" means an interest held by a creditor to which article 2 applies;

(*p*) "international registry" means the international registration facilities established for the purposes of this Convention or the Protocol;

(*q*) "leasing agreement" means an agreement by which one person grants a right to possession or control of an object (with or without an option to purchase) to another person in return for a rental or other payment;

(*r*) "national interest" means an interest held by a creditor in an object and created by an internal transaction covered by a declaration under Article 50 (*1*);

(*s*) "non-consensual right or interest" means a right or interest conferred under the law of a Contracting State which has made a declaration under Article 39 to secure the performance of an obligation, including an obligation to a State, State entity or an intergovernmental or private organisation;

(*t*) "notice of a national interest" means notice registered or to be registered in the international registry that a national interest has been created;

(*u*) "object" means an object of a category to which Article 2 applies;

(*v*) "pre-existing right or interest" means a right or interest of any kind in or over an object created or arising before the effective date of this Convention as defined by Article 60(*2*)(*a*);

(*w*) "proceeds" means money or non-money proceeds of an object arising from the total or partial loss or physical destruction of the object or its total or partial confiscation, condemnation or requisition;

(*x*) "prospective assignment" means an assignment that is intended to be made in the future, upon the occurrence of a stated event, whether or not the occurrence of the event is certain;

(*y*) "prospective international interest" means an interest that is intended to be created or provided for in an object as an international interest in the future, upon the occurrence of a stated event (which may include the debtor's acquisition of an interest in the object), whether or not the occurrence of the event is certain;

(*z*) "prospective sale" means a sale which is intended to be made in the future, upon the occurrence of a stated event, whether or not the occurrence of the event is certain;

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(*aa*) "Protocol" means, in respect of any category of object and associated rights to which this Convention applies, the Protocol in respect of that category of object and associated rights;

(*bb*) "registered" means registered in the international registry pursuant to Chapter V;

(*cc*) "registered interest" means an international interest, a registrable non-consensual right or interest or a national interest specified in a notice of a national interest registered pursuant to Chapter V;

(*dd*) "registrable non-consensual right or interest" means a non-consensual right or interest registrable pursuant to a declaration deposited under Article 40;

(*ee*) "Registrar" means, in respect of the Protocol, the person or body designated by that Protocol or appointed under Article 17(*2*)(*b*);

(*ff*) "regulations" means regulations made or approved by the supervisory authority pursuant to the Protocol;

(*gg*) "sale" means a transfer of ownership of an object pursuant to a contract of sale;

(*hh*) "secured obligation" means an obligation secured by a security interest;

(*ii*) "security agreement" means an agreement by which a chargor grants or agrees to grant to a chargee an interest (including an ownership interest) in or over an object to secure the performance of any existing or future obligation of the chargor or a third person;

(*jj*) "security interest" means an interest created by a security agreement;

(*kk*) "Supervisory Authority" means, in respect of the Protocol, the Supervisory Authority referred to in Article 17(*1*);

(*ll*) "title reservation agreement" means an agreement for the sale of an object on terms that ownership does not pass until fulfilment of the condition or conditions stated in the agreement;

(*mm*) "unregistered interest" means a consensual interest or non-consensual right or interest (other than an interest to which Article 39 applies) which has not been registered, whether or not it is registrable under this Convention; and

(*nn*) "writing" means a record of information (including information communicated by teletransmission) which is intangible or other form and is capable of being reproduced in tangible form on a subsequent occasion and which indicates by reasonable means a person's approval of the record.

Article 2

The international interest

1. This convention provides for the constitution and effects of an international interest in certain categories of mobile equipment and associated rights.

2. For the purposes of this Convention, an international interest in mobile equipment is an interest, constituted under Article 7, in a uniquely identifiable object of a category of such objects listed in paragraph 3 and designated in the Protocol:

(*a*) granted by the chargor under a security agreement;

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(*b*) vested in a person who is the conditional seller under a title reservation agreement; or

(*c*) vested in a person who is the lessor under a leasing agreement.

An interest falling within sub-paragraph (*a*) does not also fall within sub-paragraph (*b*) or (*c*).

3. The categories referred to in the preceding paragraphs are:

(*a*) airframes, aircraft engines and helicopters;

(*b*) railway rolling stock; and

(*c*) space assets.

4. The applicable law determines whether an interest to which paragraph 2 applies falls within sub-paragraphs (*a*), (*b*) or (*c*) of that paragraph.

5. An international interest in an object extends to proceeds of that object.

Article 3

Sphere of application

1. This Convention applies when, at the time of the conclusion of the agreement creating or providing for the international interest, the debtor is situated in a Contracting State.

2. The fact that the creditor is situated in a non-Contracting State does not affect the applicability of this Convention.

Article 4

Where debtor is situated

1. For the purposes of Article 3(*1*), the debtor is situated in any Contracting State:

(*a*) under the law of which it is incorporated or formed;

(*b*) where it has its registered office or statutory seat;

(*c*) where it has its center of administration; or

(*d*) where it has its place of business.

2. A reference in sub-paragraph (*d*) of the preceding paragraph to the debtor's place of business shall, if it has more than one place of business, mean its principal place of business or, if it has no place of business, its habitual residence.

Article 5

Interpretation and applicable law

1. In the interpretation of this convention, regard is to be had to its purposes as set forth in the preamble, to its international character and to the need to promote uniformity and predictability in its application.

2. Questions concerning matters governed by this convention which are not expressly settled in it are to be settled in conformity with the general principles on which it is based or, in the absence of such principles, in conformity with the applicable law.

3. References to the applicable law are to the domestic rules of the law applicable by virtue of the rules of private international law of the forum State.

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4. Where a State comprises several territorial units, each of which has its own rules of law in respect of the matter to be decided, and where there is no indication of the relevant territorial unit, the law of that State decides which is the territorial unit whose rules shall govern. In the absence of any such rule, the law of the territorial unit with which the case is most closely connected shall apply.

Article 6

Relationship between the Convention and the Protocol

1. This Convention and the Protocol shall be read and interpreted together as a single instrument.

2. To the extent of any inconsistency between this Convention and the Protocol, the Protocol shall prevail.

CHAPTER II

Constitution of an International Interest

Article 7

Formal requirements

An interest is constituted as an international interest under this convention where the agreement creating or providing for the interest:

(*a*) is in writing;

(*b*) relates to an object of which the chargor, conditional seller or lessor has power to dispose;

(*c*) enables the object to be identified in conformity with the Protocol; and

(*d*) in the case of a security agreement, enables the secured obligations to be determined, but without the need to state a sum or maximum sum secured.

CHAPTER III

Default Remedies

Article 8

Remedies of chargee

1. In the event of default as provided in Article 11, the chargee may, to the extent that the chargor has at any time so agreed and subject to any declaration that may be made by a Contracting State under Article 54, exercise any one or more of the following remedies:

(*a*) take possession or control of any object charged to it;

(*b*) sell or grant a lease of any such object;

(*c*) collect or receive any income or profits arising from the management or use of any such object.

2. The chargee may alternatively apply for a court order authorising or directing any of the acts referred to in the preceding paragraph.

3. Any remedy set out in sub-paragraphs (*a*), (*b*) or (*c*) of paragraph 1 or by Article 13 shall be exercised in a commercially reasonable manner. A remedy shall be deemed to be exercised in a commercially reasonable manner where it is exercised in conformity with a provision of the security agreement except where such a provision is manifestly unreasonable.

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4. A chargee proposing to sell or grant a lease of an object under paragraph 1 shall give reasonable prior notice in writing of the proposed sale or lease to:

(*a*) interested persons specified in Article 1(*m*)(*i*) and (*ii*); and

(*b*) interested persons specified in Article 1(*m*)(*iii*) who have given notice of their rights to the chargee within a reasonable time prior to the sale or lease.

5. Any sum collected or received by the chargee as a result of exercise of any of the remedies set out in paragraph 1 or 2 shall be applied towards discharge of the amount of the secured obligations.

6. Where the sums collected or received by the chargee as a result of the exercise of any remedy set out in paragraph 1 or 2 exceed the amount secured by the security interest and any reasonable costs incurred in the exercise of any such remedy, then unless otherwise ordered by the court the chargee shall distribute the surplus among holders of subsequently ranking interests which have been registered or of which the chargee has been given notice, in order of priority, and pay any remaining balance to the chargor.

Article 9

Vesting of object in satisfaction; redemption

1. At any time after default as provided in Article 11, the chargee and all the interested persons may agree that ownership of (or any other interest of the chargor in) any object covered by the security interest shall vest in the chargee in or towards satisfaction of the secured obligations.

2. The court may on the application of the chargee order that ownership of (or any other interest of the chargor in) any object covered by the security interest shall vest in the chargee in or towards satisfaction of the secured obligations.

3. The court shall grant an application under the preceding paragraph only if the amount of the secured obligations to be satisfied by such vesting is commensurate with the value of the object after taking account of any payment to be made by the chargee to any of the interested persons.

4. At any time after default as provided under Article 11 and before sale of the charged object or the making of an order under paragraph 2, the chargor or any interested person may discharge the security interest by paying in full the amount secured, subject to any lease granted by the chargee under Article 8(*1*)(*b*) or ordered under Article 8(*2*). Where, after such default, the payment of the amount secured is made in full by an interested person other than the debtor, that person is subrogated to the rights of the chargee.

5. Ownership or any other interest of the chargor passing on a sale under Article 8(*1*)(*b*) or passing under paragraph 1 or 2 of this article is free from any other interest over which the chargee's security interest has priority under the provisions of Article 29.

Article 10

Remedies of conditional seller or lessor

In the event of default under a title reservation agreement or under a leasing agreement as provided in Article 11, the conditional seller or the lessor, as the case may be, may:

(*a*) subject to any declaration that may be made by a Contracting State under Article 54, terminate the agreement and take possession or control of any object to which the agreement relates; or

(*b*) apply for a court order authorising or directing either of these acts.

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Article 11

Meaning of default

1. The debtor and the creditor may at any time agree in writing as to the events that constitute a default or otherwise give rise to the rights and remedies specified in Articles 8 to 10 and 13.

2. Where the debtor and the creditor have not so agreed, "default" for the purposes of Articles 8 to 10 and 13 means a default which substantially deprives the creditor of what it is entitled to expect under the agreement.

Article 12

Additional remedies

Any additional remedies permitted by the applicable law, including any remedies agreed upon by the parties, may be exercised to the extent that they are not inconsistent with the mandatory provisions of this Chapter as set out in Article 15.

Article 13

Relief pending final determination

1. Subject to any declaration that it may make under Article 55, a Contracting State shall ensure that a creditor who adduces evidence of default by the debtor may, pending final determination of its claim and to the extent that the debtor has at any time so agreed, obtain from a court speedy relief in the form of such one or more of the following orders as the creditor requests:

(*a*) preservation of the object and its value;

(*b*) possession, control or custody of the object;

(*c*) immobilisation of the object; and

(*d*) lease or, except where covered by sub-paragraphs (*a*) to (*c*), management of the object and the income therefrom.

2. In making any order under the preceding paragraph, the court may impose such terms as it considers necessary to protect the interested persons in the event that the creditor:

(*a*) in implementing any order granting such relief, fails to perform any of its obligations to the debtor under this Convention or the Protocol; or

(*b*) fails to establish its claim, wholly or in part, on the final determination of that claim.

3. Before making any order under paragraph 1, the court may require notice of the request to be given to any of the interested persons.

4. Nothing in this Article affects the application of Article 8(*3*) or limits the availability of forms of interim relief other than those set out in paragraph 1.

Article 14

Procedural requirements

Subject to Article 54(*2*), any remedy provided by this Chapter shall be exercised in conformity with the procedure prescribed by the law of the place where the remedy is to be exercised.

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Article 15

Derogation

In their relations with each other, any two or more of the parties referred to in this Chapter may at any time, by agreement in writing, derogate from or vary the effect of any of the preceding provisions of this Chapter except Articles 8(*3*) to (*6*), 9(*3*) and (*4*),13(*2*) and 14.

CHAPTER IV

THE INTERNATIONAL REGISTRATION SYSTEM

Article 16

The International Registry

1. An International Registry shall be established for registrations of:

(*a*) international interests, prospective international interests and registrable non-consensual rights and interests;

(*b*) assignments and prospective assignments of international interests;

(*c*) acquisitions of international interests by legal or contractual subrogations under the applicable law;

(*d*) notices of national interests; and

(*e*) subordinations of interests referred to in any of the preceding sub-paragraphs.

2. Different international registries may be established for different categories of object and associated rights.

3. For the purposes of this Chapter and Chapter V, the term "registration" includes, where appropriate, an amendment, extension or discharge of a registration.

Article 17

The Supervisory Authority and the Registrar

1. There shall be a supervisory authority as provided by the Protocol.

2. The supervisory authority shall:

(*a*) establish or provide for the establishment of the international registry;

(*b*) except as otherwise provided by the Protocol, appoint and dismiss the Registrar;

(*c*) ensure that any rights required for the continued effective operation of the international registry in the event of a change of Registrar will vest in or be assignable to the new Registrar;

(*d*) after consultation with the Contracting States, make or approve and ensure the publication of regulations pursuant to the Protocol dealing with the operation of the international registry;

(*e*) establish administrative procedures through which complaints concerning the operation of the international registry can be made to the Supervisory Authority;

(*f*) supervise the Registrar and the operation of the international registry;

(*g*) at the request of the Registrar, provide such guidance to the Registrar as the supervisory authority thinks fit;

(*h*) set and periodically review the structure of fees to be charged for the services and facilities of the international registry;

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(*i*) do all things necessary to ensure that an efficient notice-based electronic registration system exists to implement the objectives of this Convention and the Protocol; and

(*j*) report periodically to Contracting States concerning the discharge of its obligations under this Convention and the Protocol.

3. The supervisory authority may enter into any agreement requisite for the performance of its functions, including any agreement referred to in Article 27(*3*).

4. The supervisory authority shall own all proprietary rights in the databases and archives of the International Registry.

5. The Registrar shall ensure the efficient operation of the international registry and perform the functions assigned to it by this Convention, the Protocol and the regulations.

CHAPTER V

OTHER MATTERS RELATING TO REGISTRATION

Article 18

Registration requirements

1. The Protocol and regulations shall specify the requirements, including the criteria for the identification of the object:

(*a*) for effecting a registration (which shall include provision for prior electronic transmission of any consent from any person whose consent is required under Article 20);

(*b*) for making searches and issuing search certificates, and, subject thereto;

(*c*) for ensuring the confidentiality of information and documents of the International Registry other than information and documents relating to a registration.

2. The Registrar shall not be under a duty to enquire whether a consent to registration under Article 20 has in fact been given or is valid.

3. Where an interest registered as a prospective international interest becomes an international interest, no further registration shall be required provided that the registration information is sufficient for a registration of an international interest.

4. The Registrar shall arrange for registrations to be entered into the International Registry database and made searchable in chronological order of receipt, and the file shall record the date and time of receipt.

5. The Protocol may provide that a Contracting State may designate an entity or entities in its territory as the entry point or entry points through which the information required for registration shall or may be transmitted to the International Registry. A Contracting State making such a designation may specify the requirements, if any, to be satisfied before such information is transmitted to the International Registry.

Article 19

Validity and time of registration

1. A registration shall be valid only if made in conformity with Article 20.

2. A registration, if valid, shall be complete upon entry of the required information into the International Registry database so as to be searchable.

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3. A registration shall be searchable for the purposes of the preceding paragraph at the time when:

(*a*) the International Registry has assigned to it a sequentially ordered file number; and

(*b*) the registration information, including the file number, is stored in durable form and may be accessed at the International Registry.

4. If an interest first registered as a prospective international interest becomes an international interest, that international interest shall be treated as registered from the time of registration of the prospective international interest provided that the registration was still current immediately before the international interest was constituted as provided by Article 7.

5. The preceding paragraph applies with necessary modifications to the registration of a prospective assignment of an international interest.

6. A registration shall be searchable in the International Registry database according to the criteria prescribed by the Protocol.

Article 20

Consent to registration

1. An international interest, a prospective international interest or an assignment or prospective assignment of an international interest may be registered, and any such registration amended or extended prior to its expiry, by either party with the consent in writing of the other.

2. The subordination of an international interest to another international interest may be registered by or with the consent in writing at any time of the person whose interest has been subordinated.

3. A registration may be discharged by or with the consent in writing of the party in whose favour it was made.

4. The acquisition of an international interest by legal or contractual subrogation may be registered by the subrogee.

5. A registrable non-consensual right or interest may be registered by the holder thereof.

6. A notice of a national interest may be registered by the holder thereof.

Article 21

Duration of registration

Registration of an international interest remains effective until discharged or until expiry of the period specified in the registration.

Article 22

Searches

1. Any person may, in the manner prescribed by the Protocol and regulations, make or request a search of the International Registry by electronic means concerning interests or prospective international interests registered therein.

2. Upon receipt of a request therefor, the Registrar, in the manner prescribed by the Protocol and regulations, shall issue a registry search certificate by electronic means with respect to any object:

(*a*) stating all registered information relating thereto, together with a statement indicating the date and time of registration of such information; or

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(*b*) stating that there is no information in the International Registry relating thereto.

3. A search certificate issued under the preceding paragraph shall indicate that the creditor named in the registration information has acquired or intends to acquire an international interest in the object but shall not indicate whether what is registered is an international interest or a prospective international interest, even if this is ascertainable from the relevant registration information.

Article 23

List of declarations and declared non-consensual rights or interests

The Registrar shall maintain a list of declarations, withdrawals of declaration and of the categories of non-consensual right or interest communicated to the Registrar by the Depositary as having been declared by Contracting States in conformity with Articles 39 and 40 and the date of each such declaration or withdrawal of declaration. Such list shall be recorded and searchable in the name of the declaring State and shall be made available as provided in the Protocol and regulations to any person requesting it.

Article 24

Evidentiary value of certificates

A document in the form prescribed by the regulations which purports to be a certificate issued by the International Registry is *prima facie* proof,—

(*a*) that it has been so issued; and

(*b*) of the facts recited in it, including the date and time of a registration.

Article 25

Discharge of registration

1. Where the obligations secured by a registered security interest or the obligations giving rise to a registered non-consensual right or interest have been discharged, or where the conditions of transfer of title under a registered title reservation agreement have been fulfilled, the holder of such interest shall, without undue delay, procure the discharge of the registration after written demand by the debtor delivered to or received at its address stated in the registration.

2. Where a prospective international interest or a prospective assignment of an international interest has been registered, the intending creditor or intending assignee shall, without undue delay, procure the discharge of the registration after written demand by the intending debtor or assignor which is delivered to or received at its address stated in the registration before the intending creditor or assignee has given value or incurred a commitment to give value.

3. Where the obligations secured by a national interest specified in a registered notice of a national interest have been discharged, the holder of such interest shall, without undue delay, procure the discharge of the registration after written demand by the debtor delivered to or received at its address stated in the registration.

4. Where a registration ought not to have been made or is incorrect, the person in whose favour the registration was made shall, without undue delay, procure its discharge or amendment after written demand by the debtor delivered to or received at its address stated in the registration.

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Article 26

Access to the international registration facilities

No person shall be denied access to the registration and search facilities of the International Registry on any ground other than its failure to comply with the procedures prescribed by this Chapter.

CHAPTER VI

PRIVILEGES AND IMMUNITIES OF THE SUPERVISORY AUTHORITY AND THE REGISTRAR

Article 27

Legal personality; immunity

1. The Supervisory Authority shall have international legal personality where not already possessing such personality.

2. The Supervisory Authority and its officers and employees shall enjoy such immunity from legal or administrative process as is specified in the Protocol.

3. (*a*) The Supervisory Authority shall enjoy exemption from taxes and such other privileges as may be provided by agreement with the host State.

(*b*) For the purposes of this paragraph, "host State" means the State in which the Supervisory Authority is situated.

4. The assets, documents, databases and archives of the International Registry shall be inviolable and immune from seizure or other legal or administrative process.

5. For the purposes of any claim against the Registrar under Article 28(*1*) or Article 44, the claimant shall be entitled to access to such information and documents as are necessary to enable the claimant to pursue its claim.

6. The Supervisory Authority may waive the inviolability and immunity conferred by paragraph 4.

CHAPTER VII

LIABILITY OF THE REGISTRAR

Article 28

Liability and financial assurances

1. The Registrar shall be liable for compensatory damages for loss suffered by a person directly resulting from an error or omission of the Registrar and its officers and employees or from a malfunction of the international registration system except where the malfunction is caused by an event of an inevitable and irresistible nature, which could not be prevented by using the best practices in current use in the field of electronic registry design and operation, including those related to back-up and systems security and networking.

2. The Registrar shall not be liable under the preceding paragraph for factual inaccuracy of registration information received by the Registrar or transmitted by the Registrar in the form in which it received that information nor for acts or circumstances for which the Registrar and its officers and employees are not responsible and arising prior to receipt of registration information at the International Registry.

3. Compensation under paragraph 1 may be reduced to the extent that the person who suffered the damage caused or contributed to that damage.

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4. The Registrar shall procure insurance or a financial guarantee covering the liability referred to in this Article to the extent determined by the Supervisory Authority, in accordance with the Protocol.

CHAPTER VIII

EFFECTS OF AN INTERNATIONAL INTEREST AS AGAINST THIRD PARTIES

Article 29

Priority of competing interests

1. A registered interest has priority over any other interest subsequently registered and over an unregistered interest.

2. The priority of the first-mentioned interest under the preceding paragraph applies,—

(*a*) even if the first-mentioned interest was acquired or registered with actual knowledge of the other interest; and

(*b*) even as regards value given by the holder of the first-mentioned interest with such knowledge.

3. The buyer of an object acquires its interest in it,—

(*a*) subject to an interest registered at the time of its acquisition of that interest; and

(*b*) free from an unregistered interest even if it has actual knowledge of such an interest.

4. The conditional buyer or lessee acquires its interest in or right over that object,—

(*a*) subject to an interest registered prior to the registration of the international interest held by its conditional seller or lessor; and

(*b*) free from an interest not so registered at that time even if it has actual knowledge of that interest.

5. The priority of competing interests or rights under this Article may be varied by agreement between the holders of those interests, but an assignee of a subordinated interest is not bound by an agreement to subordinate that interest unless at the time of the assignment a subordination had been registered relating to that agreement.

6. Any priority given by this Article to an interest in an object extends to proceeds.

7. This Convention,—

(*a*) does not affect the rights of a person in an item, other than an object, held prior to its installation on an object if under the applicable law those rights continue to exist after the installation; and

(*b*) does not prevent the creation of rights in an item, other than an object, which has previously been installed on an object where under the applicable law those rights are created.

Article 30

Effects of insolvency

1. In insolvency proceedings against the debtor an international interest is effective if prior to the commencement of the insolvency proceedings that interest was registered in conformity with this Convention.

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2. Nothing in this Article impairs the effectiveness of an international interest in the insolvency proceedings where that interest is effective under the applicable law.

3. Nothing in this Article affects,—

(*a*) any rules of law applicable in insolvency proceedings relating to the avoidance of a transaction as a preference or a transfer in fraud of creditors; or

(*b*) any rules of procedure relating to the enforcement of rights to property which is under the control or supervision of the insolvency administrator.

CHAPTER IX

ASSIGNMENTS OF ASSOCIATED RIGHTS AND INTERNATIONAL INTERESTS; RIGHTS OF SUBROGATION

Article 31

Effects of assignment

1. Except as otherwise agreed by the parties, an assignment of associated rights made in conformity with Article 32 also transfers to the assignee,—

(*a*) the related international interest; and

(*b*) all the interests and priorities of the assignor under this Convention.

2. Nothing in this Convention prevents a partial assignment of the assignor's associated rights. In the case of such a partial assignment the assignor and assignee may agree as to their respective rights concerning the related international interest assigned under the preceding paragraph but not so as adversely to affect the debtor without its consent.

3. Subject to paragraph 4, the applicable law shall determine the defences and rights of set-off available to the debtor against the assignee.

4. The debtor may at any time by agreement in writing waive all or any of the defences and rights of set-off referred to in the preceding paragraph other than defences arising from fraudulent acts on the part of the assignee.

5. In the case of an assignment by way of security, the assigned associated rights revest in the assignor, to the extent that they are still subsisting, when the obligations secured by the assignment have been discharged.

Article 32

Formal requirements of assignment

1. An assignment of associated rights transfers the related international interest only if it,—

(*a*) is in writing;

(*b*) enables the associated rights to be identified under the contract from which they arise; and

(*c*) in the case of an assignment by way of security, enables the obligations secured by the assignment to be determined in accordance with the Protocol but without the need to state a sum or maximum sum secured.

2. An assignment of an international interest created or provided for by a security agreement is not valid unless some or all related associated rights also are assigned.

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3. This Convention does not apply to an assignment of associated rights which is not effective to transfer the related international interest.

Article 33

Debtor's duty to assignee

1. To the extent that associated rights and the related international interest have been transferred in accordance with Articles 31 and 32, the debtor in relation to those rights and that interest is bound by the assignment and has a duty to make payment or give other performance to the assignee, if but only if,—

(*a*) the debtor has been given notice of the assignment in writing by or with the authority of the assignor; and

(*b*) the notice identifies the associated rights.

2. Irrespective of any other ground on which payment or performance by the debtor discharges the latter from liability, payment or performance shall be effective for this purpose if made in accordance with the preceding paragraph.

3. Nothing in this Article shall affect the priority of competing assignments.

Article 34

Default remedies in respect of assignment by way of security

In the event of default by the assignor under the assignment of associated rights and the related international interest made by way of security, Articles 8, 9 and 11 to 14 apply in the relations between the assignor and the assignee (and, in relation to associated rights, apply in so far as those provisions are capable of application to intangible property) as if references,—

(*a*) to the secured obligation and the security interest were references to the obligation secured by the assignment of the associated rights and the related international interest and the security interest created by that assignment;

(*b*) to the chargee or creditor and chargor or debtor were references to the assignee and assignor;

(*c*) to the holder of the international interest were references to the assignee; and

(*d*) to the object were references to the assigned associated rights and the related international interest.

Article 35

Priority of competing assignments

1. Where there are competing assignments of associated rights and at least one of the assignments includes the related international interest and is registered, the provisions of Article 29 apply as if the references to a registered interest were references to an assignment of the associated rights and the related registered interest and as if references to a registered or unregistered interest were references to a registered or unregistered assignment.

2. Article 30 applies to an assignment of associated rights as if the references to an international interest were references to an assignment of the associated rights and the related international interest.

Article 36

Assignee's priority with respect to associated rights

1. The assignee of associated rights and the related international interest whose assignment has been registered only has priority under Article 35(*1*) over another assignee of the associated rights:

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(*a*) if the contract under which the associated rights arise states that they are secured by or associated with the object; and

(*b*) to the extent that the associated rights are related to an object.

2. For the purposes of sub-paragraph (*b*) of the preceding paragraph, associated rights are related to an object only to the extent that they consist of rights to payment or performance that relate to:

(*a*) a sum advanced and utilised for the purchase of the object;

(*b*) a sum advanced and utilised for the purchase of another object in which the assignor held another international interest if the assignor transferred that interest to the assignee and the assignment has been registered;

(*c*) the price payable for the object;

(*d*) the rentals payable in respect of the object; or

(*e*) other obligations arising from a transaction referred to in any of the preceding sub-paragraphs.

3. In all other cases, the priority of the competing assignments of the associated rights shall be determined by the applicable law.

Article 37

Effects of assignor's insolvency

The provisions of Article 30 apply to insolvency proceedings against the assignor as if references to the debtor were references to the assignor.

Article 38

Subrogation

1. Subject to paragraph 2, nothing in this Convention affects the acquisition of associated rights and the related international interest by legal or contractual subrogation under the applicable law.

2. The priority between any interest within the preceding paragraph and a competing interest may be varied by agreement in writing between the holders of the respective interests but an assignee of a subordinated interest is not bound by an agreement to subordinate that interest unless at the time of the assignment a subordination had been registered relating to that agreement.

CHAPTER X

RIGHTS OR INTERESTS SUBJECT TO DECLARATIONS BY CONTRACTING STATES

Article 39

Rights having priority without registration

1. A Contracting State may at any time, in a declaration deposited with the Depositary of the Protocol declare, generally or specifically:

(*a*) those categories of non-consensual right or interest (other than a right or interest to which Article 40 applies) which under that State's law have priority over an interest in an object equivalent to that of the holder of a registered international interest and which shall have priority over a registered international interest, whether in or outside insolvency proceedings; and

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(*b*) that nothing in this Convention shall affect the right of a State or State entity, intergovernmental organisation or other private provider of public services to arrest or detain an object under the laws of that State for payment of amounts owed to such entity, organisation or provider directly relating to those services in respect of that object or another object.

2. A declaration made under the preceding paragraph may be expressed to cover categories that are created after the deposit of that declaration.

3. A non-consensual right or interest has priority over an international interest if and only if the former is of a category covered by a declaration deposited prior to the registration of the international interest.

4. Notwithstanding the preceding paragraph, a Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that a right or interest of a category covered by a declaration made under sub-paragraph (*a*) of paragraph 1 shall have priority over an international interest registered prior to the date of such ratification, acceptance, approval or accession.

Article 40

Registrable non-consensual rights or interests

A Contracting State may at any time in a declaration deposited with the Depositary of the Protocol list the categories of non-consensual right or interest which shall be registrable under this Convention as regards any category of object as if the right or interest were an international interest and shall be regulated accordingly. Such a declaration may be modified from time to time.

CHAPTER XI

APPLICATION OF THE CONVENTION TO SALES

Article 41

Sale and prospective sale

This Convention shall apply to the sale or prospective sale of an object as provided for in the Protocol with any modifications therein.

CHAPTER XII

JURISDICTION

Article 42

Choice of forum

1. Subject to Articles 43 and 44, the courts of a Contracting State chosen by the parties to a transaction have jurisdiction in respect of any claim brought under this Convention, whether or not the chosen forum has a connection with the parties or the transaction. Such jurisdiction shall be exclusive unless otherwise agreed between the parties.

2. Any such agreement shall be in writing or otherwise concluded in accordance with the formal requirements of the law of the chosen forum.

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Article 43

Jurisdiction under Article 13

1. The courts of a Contracting State chosen by the parties and the courts of the Contracting State on the territory of which the object is situated have jurisdiction to grant relief under Article 13(*1*)(*a*), (*b*), (*c*) and Article 13(*4*) in respect of that object.

2. Jurisdiction to grant relief under Article 13(*1*)(*d*) or other interim relief by virtue of Article 13(*4*) may be exercised either:

(*a*) by the courts chosen by the parties; or

(*b*) by the courts of a Contracting State on the territory of which the debtor is situated, being relief which, by the terms of the order granting it, is enforceable only in the territory of that Contracting State.

3. A court has jurisdiction under the preceding paragraphs even if the final determination of the claim referred to in Article 13(*1*) will or may take place in a court of another Contracting State or by arbitration.

Article 44

Jurisdiction to make orders against the Registrar

1. The courts of the place in which the Registrar has its centre of administration shall have exclusive jurisdiction to award damages or make orders against the Registrar.

2. Where a person fails to respond to a demand made under Article 25 and that person has ceased to exist or cannot be found for the purpose of enabling an order to be made against it requiring it to procure discharge of the registration, the courts referred to in the preceding paragraph shall have exclusive jurisdiction, on the application of the debtor or intending debtor, to make an order directed to the Registrar requiring the Registrar to discharge the registration.

3. Where a person fails to comply with an order of a court having jurisdiction under this Convention or, in the case of a national interest, an order of a court of competent jurisdiction requiring that person to procure the amendment or discharge of a registration, the courts referred to in paragraph 1 may direct the Registrar to take such steps as will give effect to that order.

4. Except as otherwise provided by the preceding paragraphs, no court may make orders or give judgments or rulings against or purporting to bind the Registrar.

Article 45

Jurisdiction in respect of insolvency proceedings

The provisions of this Chapter are not applicable to insolvency proceedings.

CHAPTER XIII

RELATIONSHIP WITH OTHER CONVENTIONS

Article 45 bis

Relationship with the United Nations Convention on the Assignment of Receivables in International Trade

This Convention shall prevail over the United Nations Convention on the Assignment of Receivables in International Trade, opened for signature in New York on 12 December 2001, as it relates to the assignment of receivables which are associated rights related to international interests in aircraft objects, railway rolling stock and space assets.

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Article 46

Relationship with the UNIDROIT Convention on International Financial Leasing

The Protocol may determine the relationship between this Convention and the UNIDROIT Convention on International Financial Leasing, signed at Ottawa on 28 May 1988.

CHAPTER XIV

FINAL PROVISIONS

Article 47

Signature, ratification, acceptance, approval or accession

1. This Convention shall be open for signature in Cape Town on 16 November 2001 by States participating in the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol held at Cape Town from 29 October to 16 November 2001. After 16 November 2001, the Convention shall be open to all States for signature at the Headquarters of the International Institute for the Unification of Private Law (UNIDROIT) in Rome until it enters into force in accordance with Article 49.

2. This Convention shall be subject to ratification, acceptance or approval by States which have signed it.

3. Any State which does not sign this Convention may accede to it at any time.

4. Ratification, acceptance, approval or accession is effected by the deposit of a formal instrument to that effect with the Depositary.

Article 48

Regional Economic Integration Organisations

1. A Regional Economic Integration Organisation which is constituted by sovereign States and has competence over certain matters governed by this Convention may similarly sign, accept, approve or accede to this Convention. The Regional Economic Integration Organisation shall in that case have the rights and obligations of a Contracting State, to the extent that that Organisation has competence over matters governed by this Convention. Where the number of Contracting States is relevant in this Convention, the Regional Economic Integration Organisation shall not count as a Contracting State in addition to its Member States which are Contracting States.

2. The Regional Economic Integration Organisation shall, at the time of signature, acceptance, approval or accession, make a declaration to the Depositary specifying the matters governed by this Convention in respect of which competence has been transferred to that Organisation by its Member States. The Regional Economic Integration Organisation shall promptly notify the Depositary of any changes to the distribution of competence, including new transfers of competence, specified in the declaration under this paragraph.

3. Any reference to a "Contracting State" or "Contracting States" or "State Party" or "States Parties" in this Convention applies equally to a Regional Economic Integration Organisation where the context so requires.

Article 49

Entry into force

1. This Convention enters into force on the first day of the month following the expiration of three months after the date of the deposit of the third instrument of ratification, acceptance, approval or accession but only as regards a category of objects to which a Protocol applies:

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(*a*) as from the time of entry into force of that Protocol;

(*b*) subject to the terms of that Protocol; and

(*c*) as between States Parties to this Convention and that Protocol.

2. For other States this Convention enters into force on the first day of the month following the expiration of three months after the date of the deposit of their instrument of ratification, acceptance, approval or accession but only as regards a category of objects to which a Protocol applies and subject, in relation to such Protocol, to the requirements of sub-paragraphs (*a*), (*b*) and (*c*) of the preceding paragraph.

Article 50

Internal transactions

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that this Convention shall not apply to a transaction which is an internal transaction in relation to that State with regard to all types of objects or some of them.

2. Notwithstanding the preceding paragraph, the provisions of Articles 8(*4*), 9(*1*), 16, Chapter V, Article 29, and any provisions of this Convention relating to registered interests shall apply to an internal transaction.

3. Where notice of a national interest has been registered in the International Registry, the priority of the holder of that interest under Article 29 shall not be affected by the fact that such interest has become vested in another person by assignment or subrogation under the applicable law.

Article 51

Future Protocols

1. The Depositary may create working groups, in co-operation with such relevant non-governmental organisations as the Depositary considers appropriate, to assess the feasibility of extending the application of this Convention, through one or more Protocols, to objects of any category of high-value mobile equipment, other than a category referred to in Article 2(*3*), each member of which is uniquely identifiable, and associated rights relating to such objects.

2. The Depositary shall communicate the text of any preliminary draft Protocol relating to a category of objects prepared by such a working group to all States Parties to this Convention, all member States of the Depositary, member States of the United Nations which are not members of the Depositary and the relevant intergovernmental organisations, and shall invite such States and organisations to participate in intergovernmental negotiations for the completion of a draft Protocol on the basis of such a preliminary draft Protocol.

3. The Depositary shall also communicate the text of any preliminary draft Protocol prepared by such a working group to such relevant non-governmental organisations as the Depositary considers appropriate.Such non-governmental organisations shall be invited promptly to submit comments on the text of the preliminary draft Protocol to the Depositary and to participate as observers in the preparation of a draft Protocol.

4. When the competent bodies of the Depositary adjudge such a draft Protocol ripe for adoption, the Depositary shall convene a diplomatic conference for its adoption.

5. Once such a Protocol has been adopted, subject to paragraph 6, this Convention shall apply to the category of objects covered thereby.

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6. Article 45 bis of this Convention applies to such a Protocol only if specifically provided for in that Protocol.

Article 52

Territorial units

1. If a Contracting State has territorial units in which different systems of law are applicable in relation to the matters dealt with in this Convention, it may, at the time of ratification, acceptance, approval or accession, declare that this Convention is to extend to all its territorial units or only to one or more of them and may modify its declaration by submitting another declaration at any time.

2. Any such declaration shall state expressly the territorial units to which this Convention applies.

3. If a Contracting State has not made any declaration under paragraph 1, this Convention shall apply to all territorial units of that State.

4. Where a Contracting State extends this Convention to one or more of its territorial units, declarations permitted under this Convention may be made in respect of each such territorial unit, and the declarations made in respect of one territorial unit may be different from those made in respect of another territorial unit.

5. If by virtue of a declaration under paragraph 1, this Convention extends to one or more territorial units of a Contracting State:

(*a*) the debtor is considered to be situated in a Contracting State only if it is incorporated or formed under a law in force in a territorial unit to which this Convention applies or if it has its registered office or statutory seat, centre of administration, place of business or habitual residence in a territorial unit to which this Convention applies;

(*b*) any reference to the location of the object in a Contracting State refers to the location of the object in a territorial unit to which this Convention applies; and

(*c*) any reference to the administrative authorities in that Contracting State shall be construed as referring to the administrative authorities having jurisdiction in a territorial unit to which this Convention applies.

Article 53

Determination of courts

A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare the relevant "court" or "courts" for the purposes of Article 1 and Chapter XII of this Convention.

Article 54

Declarations regarding remedies

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that while the charged object is situated within, or controlled from its territory the chargee shall not grant a lease of the object in that territory.

2. A Contracting State shall, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare whether or not any remedy available to the creditor under any provision of this Convention which is not there expressed to require application to the court may be exercised only with leave of the court.

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Article 55

Declarations regarding relief pending final determination

A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that it will not apply the provisions of Article 13 or Article 43, or both, wholly or in part. The declaration shall specify under which conditions the relevant Article will be applied, in case it will be applied partly, or otherwise which other forms of interim relief will be applied.

Article 56

Reservations and declarations

1. No reservations may be made to this Convention but declarations authorised by Articles 39, 40, 50, 52, 53, 54, 55, 57, 58 and 60 may be made in accordance with these provisions.

2. Any declaration or subsequent declaration or any withdrawal of a declaration made under this Convention shall be notified in writing to the Depositary.

Article 57

Subsequent declarations

1. A State Party may make a subsequent declaration, other than a declaration authorised under Article 60, at any time after the date on which this Convention has entered into force for it, by notifying the Depositary to that effect.

2. Any such subsequent declaration shall take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary. Where a longer period for that declaration to take effect is specified in the notification, it shall take effect upon the expiration of such longer period after receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Convention shall continue to apply, as if no such subsequent declarations had been made, in respect of all rights and interests arising prior to the effective date of any such subsequent declaration.

Article 58

Withdrawal of declarations

1. Any State Party having made a declaration under this Convention, other than a declaration authorised under Article 60, may withdraw it at any time by notifying the Depositary. Such withdrawal is to take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary.

2. Notwithstanding the previous paragraph, this Convention shall continue to apply, as if no such withdrawal of declaration had been made, in respect of all rights and interests arising prior to the effective date of any such withdrawal.

Article 59

Denunciations

1. Any State Party may denounce this Convention by notification in writing to the Depositary.

2. Any such denunciation shall take effect on the first day of the month following the expiration of twelve months after the date on which notification is received by the Depositary.

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3. Notwithstanding the previous paragraphs, this Convention shall continue to apply, as if no such denunciation had been made, in respect of all rights and interests arising prior to the effective date of any such denunciation.

Article 60

Transitional provisions

1. Unless otherwise declared by a Contracting State at any time, the Convention does not apply to a pre-existing right or interest, which retains the priority it enjoyed under the applicable law before the effective date of this Convention.

2. For the purposes of Article 1(*v*) and of determining priority under this Convention:

(*a*) "effective date of this Convention" means in relation to a debtor the time when this Convention enters into force or the time when the State in which the debtor is situated becomes a Contracting State, whichever is the later; and

(*b*) the debtor is situated in a State where it has its centre of administration or, if it has no centre of administration, its place of business or, if it has more than one place of business, its principal place of business or, if it has no place of business, its habitual residence.

3. A Contracting State may in its declaration under paragraph 1 specify a date, not earlier than three years after the date on which the declaration becomes effective, when this Convention and the Protocol will become applicable, for the purpose of determining priority, including the protection of any existing priority, to pre-existing rights or interests arising under an agreement made at a time when the debtor was situated in a State referred to in sub-paragraph (*b*) of the preceding paragraph but only to the extent and in the manner specified in its declaration.

Article 61

Review Conferences, amendments and related matters

1. The Depositary shall prepare reports yearly or at such other time as the circumstances may require for the States Parties as to the manner in which the international regimen established in this Convention has operated in practice. In preparing such reports, the Depositary shall take into account the reports of the Supervisory Authority concerning the functioning of the international registration system.

2. At the request of not less than twenty-five per cent. of the States Parties, Review Conferences of States Parties shall be convened from time to time by the Depositary, in consultation with the Supervisory Authority, to consider:

(*a*) the practical operation of this Convention and its effectiveness in facilitating the asset-based financing and leasing of the objects covered by its terms;

(*b*) the judicial interpretation given to, and the application made of the terms of this Convention and the regulations;

(*c*) the functioning of the international registration system, the performance of the Registrar and its oversight by the Supervisory Authority, taking into account the reports of the Supervisory Authority; and

(*d*) whether any modifications to this Convention or the arrangements relating to the International Registry are desirable.

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3. Subject to paragraph 4, any amendment to this Convention shall be approved by at least a two-thirds majority of States Parties participating in the Conference referred to in the preceding paragraph and shall then enter into force in respect of States which have ratified, accepted or approved such amendment when ratified, accepted, or approved by three States in accordance with the provisions of Article 49 relating to its entry into force.

4. Where the proposed amendment to this Convention is intended to apply to more than one category of equipment, such amendment shall also be approved by at least a two-thirds majority of States Parties to each Protocol that are participating in the Conference referred to in paragraph 2.

Article 62

Depositary and its functions

1. Instruments of ratification, acceptance, approval or accession shall be deposited with the International Institute for the Unification of Private Law (UNIDROIT), which is hereby designated the Depositary.

2. The Depositary shall:

(*a*) inform all Contracting States of:

(*i*) each new signature or deposit of an instrument of ratification, acceptance, approval or accession, together with the date thereof;

(*ii*) the date of entry into force of this Convention;

(*iii*) each declaration made in accordance with this Convention, together with the date thereof;

(*iv*) the withdrawal or amendment of any declaration, together with the date thereof; and

(*v*) the notification of any denunciation of this Convention together with the date thereof and the date on which it takes effect;

(*b*) transmit certified true copies of this Convention to all Contracting States;

(*c*) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available; and

(*d*) perform such other functions customary for depositaries.

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THE SECOND SCHEDULE

[*See* clause (*i*) of sub-section (*1*) of section 2]

DECLARATIONS LODGED BY THE REPUBLIC OF INDIA UNDER THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT AT THE TIME OF THE DEPOSIT OF ITS INSTRUMENT OF ACCESSION

(*i*) Form No. 1 [Specific declaration under Article 39(*1*)(*a*)]

The following categories of non-consensual right or interest have priority under its laws over an interest in an aircraft object equivalent to that of the holder of a registered international interest and shall have priority over a registered international interest, whether in or outside insolvency proceedings, namely:—

(*a*) liens in favour of airline employees for unpaid wages arising since the time of a declared default by that airline under a contract to finance or lease and aircraft object;

(*b*) liens or other rights of an authority of India relating to taxes or other unpaid charges arising from or related to the use of that aircraft object and owed by the owner or operator of that aircraft object, arising since the time of a default by that owner or operator under a contract to finance or lease that aircraft object; and

(*c*) liens in favour of repairers of an aircraft object in their possession to the extent of service or services performed on and value added to that aircraft object.

(*ii*) Form No. 4 [General declaration under Article 39(*1*)(*b*)]

Nothing in the Convention shall affect its right or that of any entity thereof, or any intergovernmental organisation in which India is a member, or other private provider of public services in India, to arrest or detain an aircraft object under its laws for payment of amounts owed to the Government of India, any such entity, organisation or provider directly relating to the service or services provided by it in respect of that object or another aircraft object.

(*iii*) Form No. 6 (Declaration under Article 40)

The following categories of non-consensual right or interest shall be registrable under the Convention as regards any category of aircraft object as if the right or interest were an international interest and shall be regulated accordingly, namely:—

(*a*) liens in favour of airline employees for unpaid wages arising prior to the time of a declared default by that airline under a contract to finance or lease an aircraft object;

(*b*) liens or other rights of an authority of India relating to taxes or other unpaid charges arising from or related to the use of an aircraft object and owed by the owner or operator of that aircraft object, arising prior to the time of a declared default by that owner or operator under a contract to finance or lease that aircraft object; and

(*c*) rights of a person obtaining a court order permitting attachment of an aircraft object in partial or full satisfaction of a legal judgment.

(*iv*) Form No. 10 (General declaration under Article 52)

The Convention shall apply to all its territorial units.

(*v*) Form No. 11 (Declaration under Article 53)

All the High Courts within their respective territorial jurisdiction are the relevant courts for the purposes of Article 1 and Chapter XII of the Convention.

(*vi*) Form No. 13 [Mandatory declaration under Article 54(*2*)]

Any and all remedies available to the creditor under the Convention which are not expressed under the relevant provision thereof to require application to the court may be exercised without court action and without leave of the court.

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DECLARATIONS LODGED BY THE REPUBLIC OF INDIA UNDER THE PROTOCOL TO THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT ON MATTERS SPECIFIC TO AIRCRAFT EQUIPMENT AT THE TIME OF THE DEPOSIT OF ITS INSTRUMENT OF ACCESSION

(*i*) Form No. 19 [Declaration under Article XXX(*1*) in respect of Article VIII]

India will apply Article VIII.

(*ii*) Form No. 21 [Declaration under Article XXX(*2*) in respect of Article X providing for the application of the entirety of Article X]

India will apply Article X of the Protocol in its entirety and the number of working days to be used for the purposes of the time limit laid down in Article X(*2*) of the Protocol shall be that equal to no more than:

(*a*) ten (*10*) working days in respect of the remedies specified in Article 13(*1*)(*a*), (*b*) and (*c*) of the Convention (respectively, preservation of aircraft objects and their value; possession, control or custody of aircraft objects; and, immobilization of aircraft objects); and

(*b*) thirty (*30*) working days in respect of the remedies specified in Article 13(*1*) (*d*) and (*e*) of the Convention (respectively, lease or management of aircraft objects and the income thereof; and, sale and application of proceeds from aircraft objects).

(*iii*) Form No. 23 [General declaration under Article XXX(*3*) in respect of Article XI providing for the application of Alternative A in its entirety to all types of insolvency proceeding]

India will apply Article XI, Alternative A, of the Protocol in its entirety to all types of insolvency proceedings, and that the waiting period for the purposes of Article XI(*3*) of that Alternative shall be two (*2*) calendar months.

(*iv*) Form No.26 [Declaration under Article XXX(*1*) in respect of Article XII]

India will apply Article XII.

(*v*) Form No. 27 [Declaration under Article XXX(*1*) in respect of Article XIII]

India will apply Article XIII.

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THE THIRD SCHEDULE

[*See* clause (*m*) of sub-section (*1*) of section 2]

PROVISIONS OF THE PROTOCOL TO THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT ON MATTERS SPECIFIC TO AIRCRAFT EQUIPMENT WHICH SHALL HAVE THE FORCE OF LAW

CHAPTER I

Sphere of application and general provisions

Article I

Defined terms

1. In this Protocol, except where the context otherwise requires, terms used in it have the meanings set out in the Convention.

2. In this Protocol the following terms are employed with the meanings set out below:

(*a*) "aircraft" means aircraft as defined for the purposes of the Chicago Convention which are either airframes with aircraft engines installed thereon or helicopters;

(*b*) "aircraft engines" means aircraft engines (other than those used in military, customs or police services) powered by jet propulsion or turbine or piston technology and:

(*i*) in the case of jet propulsion aircraft engines, have at least 1750 lb of thrust or its equivalent; and

(*ii*) in the case of turbine-powered or piston-powered aircraft engines, have at least 550 rated take-off shaft horsepower or its equivalent, together with all modules and other installed, incorporated or attached accessories, parts and equipment and all data, manuals and records relating thereto;

(*c*) "aircraft objects" means airframes, aircraft engines and helicopters;

(*d*) "aircraft register" means a register maintained by a State or a common mark registering authority for the purposes of the Chicago Convention;

(*e*) "airframes" means airframes (other than those used in military, customs or police services) that, when appropriate aircraft engines are installed thereon, are type certified by the competent aviation authority to transport:

(*i*) at least eight (*8*) persons including crew; or

(*ii*) goods in excess of 2750 kilograms, together with all installed, incorporated or attached accessories, parts and equipment (other than aircraft engines), and all data, manuals and records relating thereto;

(*f*) "authorised party" means the party referred to in Article XIII(*3*);

(*g*) "Chicago Convention" means the Convention on International Civil Aviation, signed at Chicago on 7 December 1944, as amended, and its Annexes;

(*h*) "common mark registering authority" means the authority maintaining a register in accordance with Article 77 of the Chicago Convention as implemented by the Resolution adopted on 14 December 1967 by the Council of the International Civil Aviation Organization on nationality and registration of aircraft operated by international operating agencies;

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(*i*) "de-registration of the aircraft" means deletion or removal of the registration of the aircraft from its aircraft register in accordance with the Chicago Convention;

(*j*) "guarantee contract" means a contract entered into by a person as guarantor;

(*k*) "guarantor" means a person who, for the purpose of assuring performance of any obligations in favour of a creditor secured by a security agreement or under an agreement, gives or issues a suretyship or demand guarantee or a standby letter of credit or any other form of credit insurance;

(*l*) "helicopters" means heavier-than-air machines (other than those used in military, customs or police services) supported in flight chiefly by the reactions of the air on one or more power-driven rotors on substantially vertical axes and which are type certified by the competent aviation authority to transport:

(*i*) at least five (*5*) persons including crew; or

(*ii*) goods in excess of 450 kilograms, together with all installed, incorporated or attached accessories, parts and equipment (including rotors), and all data, manuals and records relating thereto;

(*m*) "insolvency-related event" means:

(*i*) the commencement of the insolvency proceedings; or

(*ii*) the declared intention to suspend or actual suspension of payments by the debtor where the creditor's right to institute insolvency proceedings against the debtor or to exercise remedies under the Convention is prevented or suspended by law or State action;

(*n*) "primary insolvency jurisdiction" means the Contracting State in which the centre of the debtor's main interests is situated, which for this purpose shall be deemed to be the place of the debtor's statutory seat or, if there is none, the place where the debtor is incorporated or formed, unless proved otherwise;

(*o*) "registry authority" means the national authority or the common mark registering authority, maintaining an aircraft register in a Contracting State and responsible for the registration and de-registration of an aircraft in accordance with the Chicago Convention; and

(*p*) "State of registry" means, in respect of an aircraft, the State on the national register of which an aircraft is entered or the State of location of the common mark registering authority maintaining the aircraft register.

Article II

Application of Convention as regards aircraft objects

1. The Convention shall apply in relation to aircraft objects as provided by the terms of this Protocol.

2. The Convention and this Protocol shall be known as the Convention on International Interests in Mobile Equipment as applied to aircraft objects.

Article III

Application of Convention to sales

The following provisions of the Convention apply as if references to an agreement creating or providing for an international interest were references to a contract of sale and as if references to an international interest, a prospective international interest, the debtor and the creditor were references to a sale, a prospective sale, the seller and the buyer respectively: Articles 3 and 4; Article 16(*1*)(*a*); Article 19(*4*); Article 20(*1*) (as regards registration of a contract of sale or a prospective sale); Article 25(*2*) (as regards a prospective sale); and Article 30.

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In addition, the general provisions of Article 1, Article 5, Chapters IV to VII, Article 29 [other than Article 29(*3*) which is replaced by Articles XIV(*1*) and (*2*)], Chapter X, Chapter XII (other than Article 43), Chapter XIII and Chapter XIV (other than Article 60) shall apply to contracts of sale and prospective sales.

Article IV

Sphere of application

1. Without prejudice to Article 3(*1*) of the Convention, the Convention shall also apply in relation to a helicopter, or to an airframe pertaining to an aircraft, registered in an aircraft register of a Contracting State which is the State of registry, and where such registration is made pursuant to an agreement for registration of the aircraft it is deemed to have been effected at the time of the agreement.

2. For the purposes of the definition of "internal transaction" in Article 1 of the Convention:

(*a*) an airframe is located in the State of registry of the aircraft of which it is a part;

(*b*) an aircraft engine is located in the State of registry of the aircraft on which it is installed or, if it is not installed on an aircraft, where it is physically located; and

(*c*) a helicopter is located in its State of registry, at the time of the conclusion of the agreement creating or providing for the interest.

3. The parties may, by agreement in writing, exclude the application of Article XI and, in their relations with each other, derogate from or vary the effect of any of the provisions of this Protocol except Article IX(*2*)-(*4*).

Article V

Formalities, effects and registration of contracts of sale

1. For the purposes of this Protocol, a contract of sale is one which:

(*a*) is in writing;

(*b*) relates to an aircraft object of which the seller has power to dispose; and

(*c*) enables the aircraft object to be identified in conformity with this Protocol.

2. A contract of sale transfers the interest of the seller in the aircraft object to the buyer according to its terms.

3. Registration of a contract of sale remains effective indefinitely. Registration of a prospective sale remains effective unless discharged or until expiry of the period, if any, specified in the registration.

Article VI

Representative capacities

A person may enter into an agreement or a sale, and register an international interest in, or a sale of, an aircraft object, in an agency, trust or other representative capacity. In such case, that person is entitled to assert rights and interests under the Convention.

Article VII

Description of aircraft objects

A description of an aircraft object that contains its manufacturer's serial number, the name of the manufacturer and its model designation is necessary and sufficient to identify the object for the purposes of Article 7(*c*) of the Convention and Article V(*1*)(*c*) of this Protocol.

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Article VIII

Choice of law

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(*1*).

2. The parties to an agreement, or a contract of sale, or a related guarantee contract or subordination agreement may agree on the law which is to govern their contractual rights and obligations, wholly or in part.

3. Unless otherwise agreed, the reference in the preceding paragraph to the law chosen by the parties is to the domestic rules of law of the designated State or, where that State comprises several territorial units, to the domestic law of the designated territorial unit.

CHAPTER II

Default remedies, priorities and assignments

Article IX

Modification of default remedies provisions

1. In addition to the remedies specified in Chapter III of the Convention, the creditor may, to the extent that the debtor has at any time so agreed and, in the circumstances, specified in that Chapter:

(*a*) procure the de-registration of the aircraft; and

(*b*) procure the export and physical transfer of the aircraft object from the territory in which it is situated.

2. The creditor shall not exercise the remedies specified in the preceding paragraph without the prior consent in writing of the holder of any registered interest ranking in priority to that of the creditor.

3. Article 8(*3*) of the Convention shall not apply to aircraft objects. Any remedy given by the Convention in relation to an aircraft object shall be exercised in a commercially reasonable manner. A remedy shall be deemed to be exercised in a commercially reasonable manner where it is exercised in conformity with a provision of the agreement except where such a provision is manifestly unreasonable.

4. A chargee giving ten or more working days' prior written notice of a proposed sale or lease to interested persons shall be deemed to satisfy the requirement of providing "reasonable prior notice" specified in Article 8(*4*) of the Convention. The foregoing shall not prevent a chargee and a chargor or a guarantor from agreeing to a longer period of prior notice.

5. The registry authority in a Contracting State shall, subject to any applicable safety laws and regulations, honour a request for de-registration and export if:

(*a*) the request is properly submitted by the authorised party under a recorded irrevocable de-registration and export request authorisation; and

(*b*) the authorised party certifies to the registry authority, if required by that authority, that all registered interests ranking in priority to that of the creditor in whose favour the authorisation has been issued have been discharged or that the holders of such interests have consented to the de-registration and export.

6. A chargee proposing to procure the de-registration and export of an aircraft under paragraph 1 otherwise than pursuant to a court order shall give reasonable prior notice in writing of the proposed de-registration and export to:

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(*a*) interested persons specified in Article 1(*m*)(*i*) and (*ii*) of the Convention; and

(*b*) interested persons specified in Article 1(*m*)(*iii*) of the Convention who have given notice of their rights to the chargee within a reasonable time prior to the de-registration and export.

Article X

Modification of provisions regarding relief pending final determination

1. This Article applies only where a Contracting State has made a declaration under Article XXX(*2*) and to the extent stated in such declaration.

2. For the purposes of Article 13(*1*) of the Convention, "speedy" in the context of obtaining relief means within such number of working days from the date of filing of the application for relief as is specified in a declaration made by the Contracting State in which the application is made.

3. Article 13(*1*) of the Convention applies with the following being added immediately after sub-paragraph (*d*): "(*e*) if at any time the debtor and the creditor specifically agree, sale and application of proceeds therefrom", and Article 43(*2*) applies with the insertion after the words "Article 13(*1*)(*d*)" of the words "and (*e*)".

4. Ownership or any other interest of the debtor passing on a sale under the preceding paragraph is free from any other interest over which the creditor's international interest has priority under the provisions of Article 29 of the Convention.

5. The creditor and the debtor or any other interested person may agree in writing to exclude the application of Article 13(*2*) of the Convention.

6. With regard to the remedies in Article IX(*1*):

(*a*) they shall be made available by the registry authority and other administrative authorities, as applicable, in a Contracting State no later than five working days after the creditor notifies such authorities that the relief specified in Article IX(*1*) is granted or, in the case of relief granted by a foreign court, recognised by a court of that Contracting State, and that the creditor is entitled to procure those remedies in accordance with the Convention; and

(*b*) the applicable authorities shall expeditiously co-operate with and assist the creditor in the exercise of such remedies in conformity with the applicable aviation safety laws and regulations.

7. Paragraphs 2 and 6 shall not affect any applicable aviation safety laws and regulations.

Article XI

Remedies on insolvency

1. This Article applies only where a Contracting State that is the primary insolvency jurisdiction has made a declaration pursuant to Article XXX(*3*).

Alternative A

2. Upon the occurrence of an insolvency-related event, the insolvency administrator or the debtor, as applicable, shall, subject to paragraph 7, give possession of the aircraft object to the creditor no later than the earlier of:

(*a*) the end of the waiting period; and

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(*b*) the date on which the creditor would be entitled to possession of the aircraft object if this Article did not apply.

3. For the purposes of this Article, the "waiting period" shall be the period specified in a declaration of the Contracting State which is the primary insolvency jurisdiction.

4. References in this Article to the "insolvency administrator" shall be to that person in its official, not in its personal, capacity.

5. Unless and until the creditor is given the opportunity to take possession under paragraph 2:

(*a*) the insolvency administrator or the debtor, as applicable, shall preserve the aircraft object and maintain it and its value in accordance with the agreement; and

(*b*) the creditor shall be entitled to apply for any other forms of interim relief available under the applicable law.

6. Sub-paragraph (*a*) of the preceding paragraph shall not preclude the use of the aircraft object under arrangements designed to preserve the aircraft object and maintain it and its value.

7. The insolvency administrator or the debtor, as applicable, may retain possession of the aircraft object where, by the time specified in paragraph 2, it has cured all defaults other than a default constituted by the opening of insolvency proceedings and has agreed to perform all future obligations under the agreement. A second waiting period shall not apply in respect of a default in the performance of such future obligations.

8. With regard to the remedies in Article IX(*1*):

(*a*) they shall be made available by the registry authority and the administrative authorities in a Contracting State, as applicable, no later than five working days after the date on which the creditor notifies such authorities that it is entitled to procure those remedies in accordance with the Convention; and

(*b*) the applicable authorities shall expeditiously co-operate with and assist the creditor in the exercise of such remedies in conformity with the applicable aviation safety laws and regulations.

9. No exercise of remedies permitted by the Convention or this Protocol may be prevented or delayed after the date specified in paragraph 2.

10. No obligations of the debtor under the agreement may be modified without the consent of the creditor.

11. Nothing in the preceding paragraph shall be construed to affect the authority, if any, of the insolvency administrator under the applicable law to terminate the agreement.

12. No rights or interests, except for non-consensual rights or interests of a category covered by a declaration pursuant to Article 39(*1*), shall have priority in insolvency proceedings over registered interests.

13. The Convention as modified by Article IX of this Protocol shall apply to the exercise of any remedies under this Article.

Alternative B

2. Upon the occurrence of an insolvency-related event, the insolvency administrator or the debtor, as applicable, upon the request of the creditor, shall give notice to the creditor within the time specified in a declaration of a Contracting State pursuant to Article XXX(*3*) whether it will:

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(*a*) cure all defaults other than a default constituted by the opening of insolvency proceedings and agree to perform all future obligations, under the agreement and related transaction documents; or

(*b*) give the creditor the opportunity to take possession of the aircraft object, in accordance with the applicable law.

3. The applicable law referred to in sub-paragraph (*b*) of the preceding paragraph may permit the court to require the taking of any additional step or the provision of any additional guarantee.

4. The creditor shall provide evidence of its claims and proof that its international interest has been registered.

5. If the insolvency administrator or the debtor, as applicable, does not give notice in conformity with paragraph 2, or when the insolvency administrator or the debtor has declared that it will give the creditor the opportunity to take possession of the aircraft object but fails to do so, the court may permit the creditor to take possession of the aircraft object upon such terms as the court may order and may require the taking of any additional step or the provision of any additional guarantee.

6. The aircraft object shall not be sold pending a decision by a court regarding the claim and the international interest.

Article XII

Insolvency assistance

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(*1*).

2. The courts of a Contracting State in which an aircraft object is situated shall, in accordance with the law of the Contracting State, co-operate to the maximum extent possible with foreign courts and foreign insolvency administrators in carrying out the provisions of Article XI.

Article XIII

De-registration and export request authorisation

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(*1*).

2. Where the debtor has issued an irrevocable de-registration and export request authorisation substantially in the form annexed to this Protocol and has submitted such authorisation for recordation to the registry authority, that authorisation shall be so recorded.

3. The person in whose favour the authorisation has been issued (the "authorised party") or its certified designee shall be the sole person entitled to exercise the remedies specified in Article IX(*1*) and may do so only in accordance with the authorisation and applicable aviation safety laws and regulations. Such authorisation may not be revoked by the debtor without the consent in writing of the authorised party. The registry authority shall remove an authorisation from the registry at the request of the authorised party.

4. The registry authority and other administrative authorities in Contracting States shall expeditiously co-operate with and assist the authorised party in the exercise of the remedies specified in Article IX.

Article XIV

Modification of priority provisions

1. A buyer of an aircraft object under a registered sale acquires its interest in that object free from an interest subsequently registered and from an unregistered interest, even if the buyer has actual knowledge of the unregistered interest.

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2. A buyer of an aircraft object acquires its interest in that object subject to an interest registered at the time of its acquisition.

3. Ownership of or another right or interest in an aircraft engine shall not be affected by its installation on or removal from an aircraft.

4. Article 29(*7*) of the Convention applies to an item, other than an object, installed on an airframe, aircraft engine or helicopter.

Article XV

Modification of assignment provisions

Article 33(*1*) of the Convention applies as if the following were added immediately after sub-paragraph (*b*): "and (*c*) the debtor has consented in writing, whether or not the consent is given in advance of the assignment or identifies the assignee.".

Article XVI

Debtor provisions

1. In the absence of a default within the meaning of Article 11 of the Convention, the debtor shall be entitled to the quiet possession and use of the object in accordance with the agreement as against:

(*a*) its creditor and the holder of any interest from which the debtor takes free pursuant to Article 29(*4*) of the Convention or, in the capacity of buyer, Article XIV(*1*) of this Protocol, unless and to the extent that the debtor has otherwise agreed; and

(*b*) the holder of any interest to which the debtor's right or interest is subject pursuant to Article 29(*4*) of the Convention or, in the capacity of buyer, Article XIV(*2*) of this Protocol, but only to the extent, if any, that such holder has agreed.

2. Nothing in the Convention or this Protocol affects the liability of a creditor for any breach of the agreement under the applicable law in so far as that agreement relates to an aircraft object.

CHAPTER III

Registry provisions relating to international interests in aircraft objects

Article XVII

The Supervisory Authority and the Registrar

1. The Supervisory Authority shall be the international entity designated by a Resolution adopted by the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol.

2. Where the international entity referred to in the preceding paragraph is not able and willing to act as Supervisory Authority, a Conference of Signatory and Contracting States shall be convened to designate another Supervisory Authority.

3. The Supervisory Authority and its officers and employees shall enjoy such immunity from legal and administrative process as is provided under the rules applicable to them as an international entity or otherwise.

4. The Supervisory Authority may establish a commission of experts, from among persons nominated by Signatory and Contracting States and having the necessary qualifications and experience, and entrust it with the task of assisting the Supervisory Authority in the discharge of its functions.

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5. The first Registrar shall operate the International Registry for a period of five years from the date of entry into force of this Protocol. Thereafter, the Registrar shall be appointed or reappointed at regular five-yearly intervals by the Supervisory Authority.

Article XVIII

First regulations

The first regulations shall be made by the Supervisory Authority so as to take effect upon the entry into force of this Protocol.

Article XIX

Designated entry points

1. Subject to paragraph 2, a Contracting State may at any time designate an entity or entities in its territory as the entry point or entry points through which there shall or may be transmitted to the International Registry information required for registration other than registration of a notice of a national interest or a right or interest under Article 40 in either case arising under the laws of another State.

2. A designation made under the preceding paragraph may permit, but not compel, use of a designated entry point or entry points for information required for registrations in respect of aircraft engines.

Article XX

Additional modifications to Registry provisions

1. For the purposes of Article 19(*6*) of the Convention, the search criteria for an aircraft object shall be the name of its manufacturer, its manufacturer's serial number and its model designation, supplemented as necessary to ensure uniqueness. Such supplementary information shall be specified in the regulations.

2. For the purposes of Article 25(*2*) of the Convention and in the circumstances there described, the holder of a registered prospective international interest or a registered prospective assignment of an international interest or the person in whose favour a prospective sale has been registered shall take such steps as are within its power to procure the discharge of the registration no later than five working days after the receipt of the demand described in such paragraph.

3. The fees referred to in Article 17(*2*)(*h*) of the Convention shall be determined so as to recover the reasonable costs of establishing, operating and regulating the International Registry and the reasonable costs of the Supervisory Authority associated with the performance of the functions, exercise of the powers, and discharge of the duties contemplated by Article 17(*2*) of the Convention.

4. The centralised functions of the International Registry shall be operated and administered by the Registrar on a twenty-four hour basis. The various entry points shall be operated at least during working hours in their respective territories.

5. The amount of the insurance or financial guarantee referred to in Article 28(*4*) of the Convention shall, in respect of each event, not be less than the maximum value of an aircraft object as determined by the Supervisory Authority.

6. Nothing in the Convention shall preclude the Registrar from procuring insurance or a financial guarantee covering events for which the Registrar is not liable under Article 28 of the Convention.

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CHAPTER IV

Jurisdiction

Article XXI

Modification of jurisdiction provisions

For the purposes of Article 43 of the Convention and subject to Article 42 of the Convention, a court of a Contracting State also has jurisdiction where the object is a helicopter, or an airframe pertaining to an aircraft, for which that State is the State of registry.

Article XXII

Waivers of sovereign immunity

1. Subject to paragraph 2, a waiver of sovereign immunity from jurisdiction of the courts specified in Article 42 or Article 43 of the Convention or relating to enforcement of rights and interests relating to an aircraft object under the Convention shall be binding and, if the other conditions to such jurisdiction or enforcement have been satisfied, shall be effective to confer jurisdiction and permit enforcement, as the case may be.

2. A waiver under the preceding paragraph must be in writing and contain a description of the aircraft object.

CHAPTER V

Relationship with other conventions

Article XXIII

Relationship with the Convention on the International Recognition of Rights in Aircraft

The Convention shall, for a Contracting State that is a party to the Convention on the International Recognition of Rights in Aircraft, signed at Geneva on 19 June 1948, supersede that Convention as it relates to aircraft, as defined in this Protocol, and to aircraft objects. However, with respect to rights or interests not covered or affected by the present Convention, the Geneva Convention shall not be superseded.

Article XXIV

Relationship with the Convention for the Unification of Certain Rules Relating to the Precautionary Attachment of Aircraft

1. The Convention shall, for a Contracting State that is a Party to the Convention for the Unification of Certain Rules Relating to the Precautionary Attachment of Aircraft, signed at Rome on 29 May 1933, supersede that Convention as it relates to aircraft, as defined in this Protocol.

2. A Contracting State Party to the above Convention may declare, at the time of ratification, acceptance, approval of, or accession to this Protocol, that it will not apply this Article.

Article XXV

Relationship with the UNIDROIT Convention on International Financial Leasing

The Convention shall supersede the UNIDROIT Convention on International Financial Leasing, signed at Ottawa on 28 May 1988, as it relates to aircraft objects.

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CHAPTER VI

Final provisions

Article XXVI

Signature, ratification, acceptance, approval or accession

1. This Protocol shall be open for signature in Cape Town on 16 November 2001 by States participating in the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol held at Cape Town from 29 October to 16 November 2001. After 16 November 2001, this Protocol shall be open to all States for signature at the Headquarters of the International Institute for the Unification of Private Law (UNIDROIT) in Rome until it enters into force in accordance with Article XXVIII.

2. This Protocol shall be subject to ratification, acceptance or approval by States which have signed it.

3. Any State which does not sign this Protocol may accede to it at any time.

4. Ratification, acceptance, approval or accession is effected by the deposit of a formal instrument to that effect with the Depositary.

5. A State may not become a Party to this Protocol unless it is or becomes also a Party to the Convention.

Article XXVII

Regional Economic Integration Organisations

1. A Regional Economic Integration Organisation which is constituted by sovereign States and has competence over certain matters governed by this Protocol may similarly sign, accept, approve or accede to this Protocol. The Regional Economic Integration Organisation shall in that case have the rights and obligations of a Contracting State, to the extent that that Organisation has competence over matters governed by this Protocol. Where the number of Contracting States is relevant in this Protocol, the Regional Economic Integration Organisation shall not count as a Contracting State in addition to its Member States which are Contracting States.

2. The Regional Economic Integration Organisation shall, at the time of signature, acceptance, approval or accession, make a declaration to the Depositary specifying the matters governed by this Protocol in respect of which competence has been transferred to that Organisation by its Member States. The Regional Economic Integration Organisation shall promptly notify the Depositary of any changes to the distribution of competence, including new transfers of competence, specified in the declaration under this paragraph.

3. Any reference to a "Contracting State" or "Contracting States" or "State Party" or "States Parties" in this Protocol applies equally to a Regional Economic Integration Organisation where the context so requires.

Article XXVIII

Entry into force

1. This Protocol enters into force on the first day of the month following the expiration of three months after the date of the deposit of the eighth instrument of ratification, acceptance, approval or accession, between the States which have deposited such instruments.

2. For other States this Protocol enters into force on the first day of the month following the expiration of three months after the date of the deposit of its instrument of ratification, acceptance, approval or accession.

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Article XXIX

Territorial units

1. If a Contracting State has territorial units in which different systems of law are applicable in relation to the matters dealt with in this Protocol, it may, at the time of ratification, acceptance, approval or accession, declare that this Protocol is to extend to all its territorial units or only to one or more of them and may modify its declaration by submitting another declaration at any time.

2. Any such declaration shall state expressly the territorial units to which this Protocol applies.

3. If a Contracting State has not made any declaration under paragraph 1, this Protocol shall apply to all territorial units of that State.

4. Where a Contracting State extends this Protocol to one or more of its territorial units, declarations permitted under this Protocol may be made in respect of each such territorial unit, and the declarations made in respect of one territorial unit may be different from those made in respect of another territorial unit.

5. If by virtue of a declaration under paragraph 1, this Protocol extends to one or more territorial units of a Contracting State:

(*a*) the debtor is considered to be situated in a Contracting State only if it is incorporated or formed under a law in force in a territorial unit to which the Convention and this Protocol apply or if it has its registered office or statutory seat, centre of administration, place of business or habitual residence in a territorial unit to which the Convention and this Protocol apply;

(*b*) any reference to the location of the object in a Contracting State refers to the location of the object in a territorial unit to which the Convention and this Protocol apply; and

(*c*) any reference to the administrative authorities in that Contracting State shall be construed as referring to the administrative authorities having jurisdiction in a territorial unit to which the Convention and this Protocol apply and any reference to the national register or to the registry authority in that Contracting State shall be construed as referring to the aircraft register in force or to the registry authority having jurisdiction in the territorial unit or units to which the Convention and this Protocol apply.

Article XXX

Declarations relating to certain provisions

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply any one or more of Articles VIII, XII and XIII of this Protocol.

2. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply Article X of this Protocol, wholly or in part. If it so declares with respect to Article X(*2*), it shall specify the time-period required thereby.

3. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply the entirety of Alternative A, or the entirety of Alternative B of Article XI and, if so, shall specify the types of insolvency proceeding, if any, to which it will apply Alternative A and the types of insolvency proceeding, if any, to which it will apply Alternative B. A Contracting State making a declaration pursuant to this paragraph shall specify the time-period required by Article XI.

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4. The courts of Contracting States shall apply Article XI in conformity with the declaration made by the Contracting State which is the primary insolvency jurisdiction.

5. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will not apply the provisions of Article XXI, wholly or in part. The declaration shall specify under which conditions the relevant Article will be applied, in case it will be applied partly, or otherwise which other forms of interim relief will be applied.

Article XXXI

Declarations under the Convention

Declarations made under the Convention, including those made under Articles 39, 40, 50, 53, 54, 55, 57, 58 and 60 of the Convention, shall be deemed to have also been made under this Protocol unless stated otherwise.

Article XXXII

Reservations and declarations

1. No reservations may be made to this Protocol but declarations authorised by Articles XXIV, XXIX, XXX, XXXI, XXXIII and XXXIV may be made in accordance with these provisions.

2. Any declaration or subsequent declaration or any withdrawal of a declaration made under this Protocol shall be notified in writing to the Depositary.

Article XXXIII

Subsequent declarations

1. A State Party may make a subsequent declaration, other than a declaration made in accordance with Article XXXI under Article 60 of the Convention, at any time after the date on which this Protocol has entered into force for it, by notifying the Depositary to that effect.

2. Any such subsequent declaration shall take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary. Where a longer period for that declaration to take effect is specified in the notification, it shall take effect upon the expiration of such longer period after receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Protocol shall continue to apply, as if no such subsequent declarations had been made, in respect of all rights and interests arising prior to the effective date of any such subsequent declaration.

Article XXXIV

Withdrawal of declaration

1. Any State Party having made a declaration under this Protocol, other than a declaration made in accordance with Article XXXI under Article 60 of the Convention, may withdraw it at any time by notifying the Depositary. Such withdrawal is to take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary.

2. Notwithstanding the previous paragraph, this Protocol shall continue to apply, as if no such withdrawal of declaration had been made, in respect of all rights and interests arising prior to the effective date of any such withdrawal.

Article XXXV

Denunciations

1. Any State Party may denounce this Protocol by notification in writing to the Depositary.

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2. Any such denunciation shall take effect on the first day of the month following the expiration of twelve months after the date of receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Protocol shall continue to apply, as if no such denunciation had been made, in respect of all rights and interests arising prior to the effective date of any such denunciation.

Article XXXVI

Review Conferences, amendments and related matters

1. The Depositary, in consultation with the Supervisory Authority, shall prepare reports yearly, or at such other time as the circumstances may require, for the States Parties as to the manner in which the international regime established in the Convention as amended by this Protocol has operated in practice. In preparing such reports, the Depositary shall take into account the reports of the Supervisory Authority concerning the functioning of the international registration system.

2. At the request of not less than twenty-five per cent. of the States Parties, Review Conferences of the States Parties shall be convened from time to time by the Depositary, in consultation with the Supervisory Authority, to consider:

(*a*) the practical operation of the Convention as amended by this Protocol and its effectiveness in facilitating the asset-based financing and leasing of the objects covered by its terms;

(*b*) the judicial interpretation given to, and the application made of the terms of this Protocol and the regulations;

(*c*) the functioning of the international registration system, the performance of the Registrar and its oversight by the Supervisory Authority, taking into account the reports of the Supervisory Authority; and

(*d*) whether any modifications to this Protocol or the arrangements relating to the International Registry are desirable.

3. Any amendment to this Protocol shall be approved by at least a two-thirds majority of States Parties participating in the Conference referred to in the preceding paragraph and shall then enter into force in respect of States which have ratified, accepted or approved such amendment when it has been ratified, accepted or approved by eight States in accordance with the provisions of Article XXVIII relating to its entry into force.

Article XXXVII

Depositary and its functions

1. Instruments of ratification, acceptance, approval or accession shall be deposited with the International Institute for the Unification of Private Law (UNIDROIT), which is hereby designated the Depositary.

2. The Depositary shall:

(*a*) inform all Contracting States of:

(*i*) each new signature or deposit of an instrument of ratification, acceptance, approval or accession, together with the date thereof;

(*ii*) the date of entry into force of this Protocol;

(*iii*) each declaration made in accordance with this Protocol, together with the date thereof; and

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(*iv*) the withdrawal or amendment of any declaration, together with the date thereof;

(*v*) the notification of any denunciation of this Protocol together with the date thereof and the date on which it takes effect;

(*b*) transmit certified true copies of this Protocol to all Contracting States;

(*c*) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available; and

(*d*) perform such other functions customary for depositaries.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/42/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Ordinance, promulgated by the President on the 16th day of May, 2026 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 16th day of May, 2026 is hereby republished for general information.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE SUPREME COURT (NUMBER OF JUDGES) AMENDMENT ORDINANCE, 2026

No. 1 of 2026

Promulgated by the President in the Seventy-seventh year of the Republic of India.

An Ordinance further to amend the Supreme Court (Number of Judges) Act, 1956.

WHEREAS Parliament is not in session and the President is satisfied that the circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

Short title and commencement.

1. (*1*) This Ordinance may be called the Supreme Court (Number of Judges) Amendment Ordinance, 2026.

(*2*) It shall come into force at once.

Amendment of section 2.

2. In section 2 of the Supreme Court (Number of Judges) Act, 1956, for the word "thirty-three", the word "thirty-seven" shall be substituted. 55 of 1956.

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 4th day of January, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 4th day of January, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE APPROPRIATION (No. 3) ACT, 2024

No. 1 OF 2025

[4*th January,* 2025.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 3) Act, 2024.

Issue of Rs. 87762,56,00,000 out of the Consolidated Fund of India for the financial year 2024-25.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eighty-seven thousand seven hundred sixty-two crore and fifty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare ……..	Revenue	13191,83,00,000	..	13191,83,00,000
2	Department of Agricultural Research and Education……..	Revenue	215,94,00,000	..	215,94,00,000
3	Atomic Energy……...	Revenue	887,20,00,000	*4,22,00,000*	891,42,00,000
		Capital	127,49,00,000	..	127,49,00,000
4	Ministry of AYUSH …….	Revenue	1,00,000	..	1,00,000
5	Department of Chemicals and Petrochemicals ……	Revenue	2,88,00,000	..	2,88,00,000
6	Department of Fertilisers. …….	Revenue	6593,73,00,000	..	6593,73,00,000
		Capital	11,75,00,000	..	11,75,00,000
7	Department of Pharmaceuticals. ……	Revenue	1,00,000	..	1,00,000
		Capital	39,00,00,000	..	39,00,00,000
8	Ministry of Civil Aviation……..	Revenue	231,05,00,000	..	231,05,00,000
10	Department of Commerce …….	Revenue	620,69,00,000	*1,33,00,000*	622,02,00,000
		Capital	1,00,000	..	1,00,000
11	Department for Promotion of Industry and Internal Trade….	Revenue	1555,96,00,000	..	1555,96,00,000
13	Department of Telecommunications …….....	Revenue	11659,46,00,000	..	11659,46,00,000
		Capital	759,11,00,000	..	759,11,00,000
14	Department of Consumer Affairs……..	Revenue	1,00,000	..	1,00,000
		Capital	3,02,00,000	..	3,02,00,000
15	Department of Food and Public Distribution ……	Revenue	1,00,000	*1,00,000*	2,00,000
		Capital	64,82,00,000	..	64,82,00,000
16	Ministry of Cooperation ……	Revenue	2,00,000	..	2,00,000
		Capital	1,87,00,000	..	1,87,00,000
17	Ministry of Corporate Affairs ……	Revenue	1,00,000	..	1,00,000
18	Ministry of Culture ……	Revenue	2,00,000	..	2,00,000
19	Ministry of Defence (Civil) ……...	Revenue	4097,00,00,000	*3,45,00,000*	4100,45,00,000
20	Defence Services (Revenue) …….	Revenue	8035,93,00,000	*9,00,00,000*	8044,93,00,000
21	Capital Outlay on Defence Services……..	Capital	1,00,000	*62,00,00,000*	62,01,00,000
23	Ministry of Development of North Eastern Region…..	Revenue	1,00,000	..	1,00,000
24	Ministry of Earth Sciences……	Revenue	2,00,000	..	2,00,000
		Capital	615,33,00,000	..	615,33,00,000
25	Department of School Education and Literacy……..	Revenue	3,00,000	..	3,00,000
26	Department of Higher Education……...	Revenue	1,00,000	..	1,00,000
27	Ministry of Electronics and Information Technology…	Revenue	1,00,000	..	1,00,000
28	Ministry of Environment, Forests and Climate Change….	Revenue	3,00,000	..	3,00,000
		Capital	3,00,000	..	3,00,000
29	Ministry of External Affairs……...	Revenue	3122,53,00,000	..	3122,53,00,000
		Capital	3,00,000	..	3,00,000
30	Department of Economic Affairs. …….	Revenue	1104,19,00,000	..	1104,19,00,000
		Capital	363,53,00,000	..	363,53,00,000
31	Department of Expenditure……	Revenue	1,00,000	..	1,00,000
32	Department of Financial Services. ……	Revenue	593,45,00,000	..	593,45,00,000
		Capital	486,21,00,000	..	486,21,00,000
33	Department of Public Enterprises……..	Revenue	12,00,000	..	12,00,000
34	Department of Investment and Public Asset Management (DIPAM)……..	Revenue	20,69,00,000	..	20,69,00,000
		Capital	5,00,000	..	5,00,000
35	Department of Revenue……..	Capital	1,00,000	..	1,00,000
36	Direct Taxes……...	Revenue	176,93,00,000	..	176,93,00,000
		Capital	1055,86,00,000	..	1055,86,00,000
37	Indirect Taxes…….	Revenue	1,00,000	..	1,00,000
		Capital	133,77,00,000	..	133,77,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
38	Indian Audit and Accounts Department.	Revenue	295,84,00,000	*7,47,00,000*	303,31,00,000
42	Transfers to States.....	Revenue	..	*1,00,000*	1,00,000
43	Department of Fisheries.....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
44	Department of Animal Husbandry and Dairying.....	Revenue	1,00,000	..	1,00,000
45	Ministry of Food Processing Industries.....	Revenue	1,00,000	..	1,00,000
		Capital	1,01,00,000	..	1,01,00,000
46	Department of Health and Family Welfare.	Revenue	4,00,000	..	4,00,000
		Capital	1,00,000	..	1,00,000
47	Department of Health Research.....	Revenue	89,91,00,000	..	89,91,00,000
		Capital	43,00,000	..	43,00,000
48	Ministry of Heavy Industries.....	Revenue	2,00,000	*6,00,000*	8,00,000
49	Ministry of Home Affairs.....	Revenue	3,00,000	..	3,00,000
		Capital	2,00,000	..	2,00,000
50	Cabinet.....	Capital	4911,44,00,000	..	4911,44,00,000
51	Police.....	Revenue	6334,15,00,000	..	6334,15,00,000
		Capital	1,00,000	*15,75,00,000*	15,76,00,000
52	Andaman and Nicobar Islands.....	Revenue	60,64,00,000	..	60,64,00,000
		Capital	4,00,000	..	4,00,000
53	Chandigarh.....	Revenue	93,29,00,000	*7,58,00,000*	100,87,00,000
		Capital	1,00,000	..	1,00,000
54	Dadra and Nagar Haveli and Daman and Diu.....	Revenue	3,00,000	..	3,00,000
		Capital	7,00,000	..	7,00,000
56	Lakshadweep.....	Revenue	218,90,00,000	..	218,90,00,000
57	Transfers to Delhi.	Capital	80,00,00,000	..	80,00,00,000
60	Ministry of Housing and Urban Affairs.....	Revenue	4,00,000	*29,65,00,000*	29,69,00,000
		Capital	5075,42,00,000	..	5075,42,00,000
61	Ministry of Information and Broadcasting.....	Revenue	264,00,00,000	..	264,00,00,000
		Capital	23,03,00,000	..	23,03,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation.....	Revenue	3,00,000	..	3,00,000
64	Ministry of Labour and Employment.....	Revenue	..	*68,00,000*	68,00,000
65	Law and Justice.....	Revenue	785,81,00,000	..	785,81,00,000
66	Election Commission.....	Revenue	21,79,00,000	..	21,79,00,000
		Capital	12,08,00,000	..	12,08,00,000
	CHARGED.—*Supreme Court of India*	Revenue	..	*33,92,00,000*	33,92,00,000
		Capital	..	*29,14,00,000*	29,14,00,000
68	Ministry of Micro, Small and Medium Enterprises.	Revenue	1,00,000	..	1,00,000
		Capital	99,00,000	..	99,00,000
69	Ministry of Mines.....	Revenue	1191,70,00,000	..	1191,70,00,000
		Capital	24,00,000	..	24,00,000
71	Ministry of New and Renewable Energy.....	Revenue	1,00,000	..	1,00,000
73	Ministry of Parliamentary Affairs.....	Capital	2,06,00,000	..	2,06,00,000
74	Ministry of Personnel, Public Grievances and Pensions....	Revenue	239,52,00,000	*5,83,00,000*	245,35,00,000
		Capital	1,00,000	*28,50,00,000*	28,51,00,000
76	Ministry of Petroleum and Natural Gas.....	Revenue	1225,55,00,000	..	1225,55,00,000
		Capital	807,92,00,000	..	807,92,00,000
77	Ministry of Planning.....	Revenue	163,77,00,000	..	163,77,00,000
78	Ministry of Ports, Shipping and Waterways.....	Revenue	216,59,00,000	..	216,59,00,000
		Capital	264,46,00,000	..	264,46,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
79	Ministry of Power……..	Revenue	2,00,000	..	2,00,000
		Capital	1518,30,00,000	..	1518,30,00,000
	CHARGED.—*Staff, Household and Allowances of the President*……	Revenue	..	*10,21,00,000*	10,21,00,000
81	Lok Sabha……...	Revenue	10,00,00,000	..	10,00,00,000
83	Secretariat of the Vice-President……	Revenue	1,38,00,000	..	1,38,00,000
	CHARGED.—*Union Public Service Commission*……	Revenue	..	*1,91,00,000*	1,91,00,000
85	Ministry of Railways……..	Revenue	..	*119,51,00,000*	119,51,00,000
		Capital	377,30,00,000	*642,92,00,000*	1020,22,00,000
86	Ministry of Road Transport and Highways……	Revenue	4556,89,00,000	..	4556,89,00,000
		Capital	239,82,00,000	..	239,82,00,000
87	Department of Rural Development……	Revenue	3,00,000	..	3,00,000
89	Department of Science and Technology……	Revenue	1,00,000	..	1,00,000
		Capital	8,86,00,000	..	8,86,00,000
90	Department of Biotechnology……	Revenue	184,43,00,000	..	184,43,00,000
91	Department of Scientific and Industrial Research…….	Revenue	27,13,00,000	..	27,13,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	1,00,000	..	1,00,000
93	Department of Social Justice and Empowerment……..	Revenue	1,00,000	..	1,00,000
94	Department of Empowerment of Persons with Disabilities…..	Revenue	1,00,000	..	1,00,000
95	Department of Space……..	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
97	Ministry of Steel ……	Revenue	1,00,000	..	1,00,000
		Capital	1644,89,00,000	..	1644,89,00,000
98	Ministry of Textiles ……...	Revenue	2,00,000	*16,00,00,000*	16,02,00,000
99	Ministry of Tourism ……..……	Revenue	1,00,000	..	1,00,000
		Capital	3,50,00,000	..	3,50,00,000
100	Ministry of Tribal Affairs ……	Revenue	3,83,00,000	*2,00,000*	3,85,00,000
101	Ministry of Women and Child Development ……	Revenue	4,00,000	..	4,00,000
		Capital	4,20,00,000	..	4,20,00,000
102	Ministry of Youth Affairs and Sports ……	Revenue	1,00,000	..	1,00,000
	TOTAL:		86733,39,00,000	*1029,17,00,000*	87762,56,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 28th day of March, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 28th day of March, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE OILFIELDS (REGULATION AND DEVELOPMENT) AMENDMENT ACT, 2025

No. 6 of 2025

[28*th March,* 2025.]

An Act further to amend the Oilfields (Regulation and Development) Act, 1948.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Oilfields (Regulation and Development) Amendment Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 3.

53 of 1948.

2. In the Oilfields (Regulation and Development) Act, 1948 (hereinafter referred to as the principal Act), in section 3,—

(*i*) clause (*b*) shall be omitted;

(*ii*) for clause (*c*), the following clause shall be substituted, namely:—

'(*c*) "mineral oils" means any naturally occurring hydrocarbon, whether in the form of natural gas or in a liquid, viscous or solid form, or a mixture thereof, and includes crude oil, natural gas, petroleum, condensate, coal bed methane, oil shale, shale gas, shale oil, tight gas, tight oil, gas hydrate in their usual industrial connotation and other gases occurring in association with mineral oils, but does not include coal, lignite and helium occurring in association with petroleum or coal or shale;';

(*iii*) in clause (*d*), after the word "license", the words, brackets and figures "granted before the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025" shall be inserted;

(*iv*) in clause (*e*), for the words "natural gas and petroleum, crude oil", the words "mineral oils" shall be substituted;

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(*v*) after clause (*e*), the following clause shall be inserted, namely:—

'(*f*) "petroleum lease" means a lease granted on or after the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025, for the purpose of prospecting, exploration, development, production, making merchantable, carrying away or disposing of mineral oils or for purposes connected therewith, and includes a mining lease granted before the commencement of the said Act.'.

Amendment of section 4.

3. In section 4 of the principal Act,—

(*a*) in the marginal heading, for the words "mining lease", the words "petroleum lease" shall be substituted;

(*b*) for the words "mining lease" at both the places where they occur, the words "petroleum lease" shall be substituted.

Insertion of new section 4A.

4. After section 4 of the principal Act, the following section shall be inserted, namely:—

Prospecting, etc., of mineral oils.

"4A. No person shall undertake any operation in any part of India or in its territorial waters, continental shelf and exclusive economic zone for the purposes of prospecting, exploration, development or production, making merchantable, carrying away or disposing of mineral oils, except under a valid lease granted under this Act and the rules made thereunder:

Provided that nothing in this section shall affect any operation undertaken in any area in accordance with the terms and conditions of a license or lease granted before the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025.".

Amendment of section 5.

5. In section 5 of the principal Act,—

(*A*) in the marginal heading, for the words "mining leases", the words "petroleum leases" shall be substituted;

(*B*) in sub-section (*1*), for the words "grant of mining leases or for prohibiting the grant", the words "grant or extension or renewal of petroleum leases or for prohibiting the grant or extension or renewal" shall be substituted;

(*C*) in sub-section (*2*),—

(*i*) in clause (*a*), for the words "mining leases", the words "petroleum leases" shall be substituted;

(*ii*) in clause (*b*), for the words "mining leases may be granted", the words "petroleum leases may be granted or extended or renewed" shall be substituted;

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(*iii*) for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the maximum or minimum area of the petroleum leases;

(*ca*) the period for which any petroleum lease may be granted or extended or renewed;

(*cb*) the terms on which petroleum leases may be merged or combined;";

(*iv*) in clause (*d*), for the word "mine", the word "oilfield" shall be substituted;

(*v*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*e*) the mechanism to enable resolution of disputes arising out of, or in relation to the petroleum leases or any authorisation granted by the Central Government for working of an oilfield through alternative dispute resolution methods under any law for the time being in force, in a place within India or outside India;

(*f*) any other matter which is required to be, or may be made by rules or in respect of which provision is to be made under this section.";

(*D*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(3) The terms and conditions of a petroleum lease shall remain stable during the period of the lease for expeditious and efficient development of oilfields or production of mineral oils and shall not be altered to the disadvantage of the lessee during the period of the lease.".

Amendment of section 6.

6. In section 6 of the principal Act,—

(*A*) in the marginal heading, for the word "mineral", the words "mineral oils" shall be substituted;

(*B*) in sub-section (*1*), for the words "conservation and development", the words "exploration, development, production and conservation" shall be substituted;

(*C*) in sub-section (*2*),—

(*i*) in clause (*d*),—

(*a*) for the words "oil wells", the words "mineral oil wells and decommissioning and site restoration activities" shall be substituted;

(*b*) for the word "oil", the words "mineral oils" shall be substituted;

(*ii*) in clause (*e*), for the word "oil", the words "mineral oils" shall be substituted;

(*iii*) in clause (*g*), for the word "mines", the word "oilfields" shall be substituted;

(*iv*) after clause (*g*), the following clause shall be inserted, namely:—

"(*ga*) the collection, aggregation, dissemination, use or sharing of the data and samples related to mineral oils with the Central Government or any other party nominated by the Central Government, for the purposes of economic development, academic research and public welfare;";

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(*v*) in clause (*i*), for the words "mined, quarried, excavated or collected", the word "produced" shall be substituted;

(*vi*) in clause (*j*), for the words "owners or lessees of mines of special or periodical returns and reports, and the forms", the words "lessees of oilfields of special or periodical returns and reports, and the formats" shall be substituted;

(*vii*) after clause (*j*), the following clauses shall be inserted, namely:—

"(*k*) the sharing of production and processing facilities and other infrastructure, both on land and offshore, by two or more lessees for more efficient development of oilfields or production of mineral oils;

(*l*) the safety at oilfields including safety mechanisms, standards and protocols for conduct of mineral oil operations, protection of persons and infrastructure such as terminals, installations, other structures and devices, and mineral oils;

(*m*) the sound management of mineral oils in accordance with good international petroleum industry practices including obligations of lessees towards protection of environment during operations and while abandoning, decommissioning and undertaking site restoration activities;

(*n*) the unitisation of leases across States, Union territories and offshore leases, where there is reservoir continuity or connectivity, or for efficient exploration, development or production of mineral oils;

(*o*) promote and facilitate adoption of measures for reducing carbon and greenhouse gas emissions and decarbonising operations including but not limited to use of oilfields for other purposes, such as, production of hydrogen, carbon capture utilisation and storage or coal gasification;

(*p*) reporting of carbon and greenhouse gas emissions related to, arising out of, or resulting from, mineral oil operations;

(*q*) promote and facilitate development of comprehensive energy projects at oilfields, including planning, development, installation, sharing and use of infrastructure for carrying out mineral oil operations and solar, wind or other form of renewable energy projects;

(*r*) any other matter which is required to be, or may be made by rules, or in respect of which provision is to be made under this section.".

Amendment of section 6A.

7. In section 6A of the principal Act,—

(*a*) for the words "mined, quarried, excavated" wherever they occur, the word "produced" shall be substituted;

(*b*) in sub-section (*2*), after the words "mining lease", the words "or petroleum lease" shall be inserted;

(*c*) in sub-section (*3*),—

(*i*) for the words "crude oil, casing-head condensate or natural gas", the words "mineral oils" shall be substituted;

(*ii*) for the words "petroleum or natural gas, or both", the words "mineral oils" shall be substituted;

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(*d*) in sub-section (*4*), for the words "mining leases", the words "petroleum leases" shall be substituted.

Substitution of new sections 9, 9A and 9B for section 9.

8. For section 9 of the principal Act, the following sections shall be substituted, namely:—

Penalties.

"9. (*1*) Whoever contravenes the provisions of section 4A or sub-section (*1*) or sub-section (*2*) of section 6A shall be liable to a penalty of twenty-five lakh rupees.

(*2*) Any rule made under any of the provisions of this Act may provide that any contravention thereof shall be liable to a penalty of twenty-five lakh rupees.

(*3*) Whoever, after having been punished with penalty as referred to in sub-section (*1*) or sub-section (*2*), continues to contravene any of the provisions of this Act or rules made thereunder, shall be liable to pay a further penalty which may extend to ten lakh rupees per day for the entire duration during which the contravention continues commencing from the date of imposition of the first penalty.

Adjudication.

9A. (*1*) The Central Government shall, by notification in the Official Gazette, make rules for providing eligibility criteria for designating an adjudicating authority and for the manner of conducting inquiry and imposing penalty under the provisions of this Act:

Provided that no officer below the rank of Joint Secretary to the Government of India shall be designated as an adjudicating authority.

(*2*) The adjudicating authority may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in his opinion may be useful for or relevant to the subject matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act or the rules made thereunder, he may determine such penalty in accordance with the provisions of this Act.

(*3*) No penalty shall be imposed on any person under this section or any rules made thereunder without affording an opportunity of being heard.

Appeal.

9B. (*1*) Every appeal against the order of the adjudicating authority under this section shall lie with the Appellate Tribunal referred to in section 30 of the Petroleum and Natural Gas Regulatory Board Act, 2006 and the provisions contained in sections 33, 34, 35 and 36 of that Act, shall, *mutatis mutandis* apply, in relation to every such appeal.

19 of 2006.

(*2*) The provisions contained in section 37 of the Petroleum and Natural Gas Regulatory Board Act, 2006, shall *mutatis mutandis* apply, in relation to every appeal against the order of the Appellate Tribunal referred to in sub-section (*1*).".

19 of 2006.

Amendment of section 10.

9. In section 10 of the principal Act, after the words, figure and letter "of section 6A", the words and figure "or section 8" shall be inserted.

Amendment of section 11.

10. In section 11 of the principal Act, for the word "mine" wherever it occurs, the word "oilfield" shall be substituted.

Amendment of section 12.

11. In section 12 of the principal Act,—

(*a*) for the words "mining lease", the words "petroleum lease" shall be substituted;

(*b*) for the word "mine", the word "oilfield" shall be substituted.

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Insertion of new section 13A.

12. After section 13 of the principal Act, the following section shall be inserted, namely:—

Validity of leases and licenses.

"13A. All mining leases and licenses granted before commencement of the Oilfields (Regulation and Development) Amendment Act, 2025, shall continue to be valid for their respective tenure subject to the terms and conditions governing the grant of such leases and licenses.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 9th day of April, 2026 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 9th day of April, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CENTRAL ARMED POLICE FORCES (GENERAL ADMINISTRATION) ACT, 2026

NO. 9 OF 2026

[9*th April*, 2026.]

An Act to regulate the general rules governing the recruitment and conditions of service of Group A General Duty Officers and other officers in the Central Armed Police Forces and other rules regarding these forces, and for matters connected therewith or incidental thereto.

WHEREAS the Central Armed Police Forces are performing important functions of national security and are deployed for securing borders and maintaining internal security of the Union and the States and connected matters;

AND WHEREAS the Central Armed Police Forces are primarily armed troops performing armed duties in the field with strict command and control mechanism and a functional hierarchy;

AND WHEREAS the operational and functional requirements of the Central Armed Police Forces are distinct from other organisations;

AND WHEREAS the recruitment and conditions of service of Group A General Duty Officers and other officers and members of the Central Armed Police Forces are governed by the rules made under the respective Acts specified in the First Schedule;

AND WHEREAS the Central Armed Police Forces perform functions of national security in close coordination with State authorities;

AND WHEREAS in the interest of maintaining Centre-State relationship and ensuring close coordination between the Union and the States, the Indian Police Service Officers are necessary for effective functioning of these forces;

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AND WHEREAS it is considered necessary to enact an umbrella law to regulate the recruitment and conditions of service of Group A General Duty Officers and other officers appointed to the Central Armed Police Forces and other rules regarding these forces, with a view to ensuring legislative clarity, preserving its operational distinctiveness, and harmonising judicial directions with administrative and federal requirements.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Central Armed Police Forces (General Administration) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "Central Armed Police Force" means an armed force of the Union constituted under any of the Acts specified in the First Schedule;

(*b*) "Central Government" means the Ministry of Home Affairs in the Government of India;

(*c*) "Group A General Duty Officer" means Group A (general duty or executive) officer of the rank of Assistant Commandant and above in the Central Armed Police Force;

(*d*) "notification" means a notification published in the Official Gazette and the expression "notify" or "notified" shall be construed accordingly;

(*e*) "officer" means Group A General Duty Officer and includes—

(*i*) an officer of the Indian Police Service on deputation; or

(*ii*) an officer of the Indian Army on deputation or re-employment; or

(*iii*) such other officers recruited under the rules specified in the Second Schedule,

in the Central Armed Police Force;

(*f*) "Order" means any instruction issued by any department of the Government of India whether called as Office Memorandum or by any other name.

(*2*) Words and expressions used and not defined in this Act but defined in the Acts specified in the First Schedule shall have the meanings respectively assigned to them in those Acts.

Regulation of recruitment and conditions of service.

3. (*1*) Notwithstanding anything contained in any other law for the time being in force, or in—

(*a*) any judgment, decree or order of any court; or

(*b*) any Order issued from time to time,

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the Central Government may, by notification, make rules to provide for the method, manner and mode of recruitment including promotion and deputation and the conditions of service of officers in the Central Armed Police Force:

Provided that the rules regulating the recruitment of Group A General Duty Officers as specified in the Second Schedule, shall continue to be in force unless and until they are modified, amended, rescinded or superseded, keeping in view the functional and operational requirements of the Central Armed Police Force:

Provided further that for the purposes of appointment of officers from the Indian Police Service in the ranks of Inspector General and above, such rules shall provide for—

(*a*) fifty per cent. of the posts to be filled by deputation in the rank of Inspector General; and

(*b*) a minimum of sixty-seven per cent. of the posts to be filled by deputation in the rank of Additional Director General:

Provided also that the posts in the ranks of Special Director General and Director General shall be filled by deputation only.

(*2*) The Central Government may, by notification, make such other rules for the Central Armed Police Forces for achieving the objectives of this Act.

(*3*) In case of any inconsistency between any rule made under this Act with any other rule or Order, whether made or issued before or after the commencement of this Act, the rules made under this Act shall prevail.

Power to amend Schedules.

4. (*1*) The Central Government may, if it is of the opinion that it is necessary or expedient in the public interest so to do, by notification,—

(*a*) add any other Act governing a new armed force of the Union or any existing armed force of the Union in the First Schedule, or alter or amend the said Schedule; or

(*b*) add a new rule in the Second Schedule or alter or amend the said Schedule,

and thereupon, the First Schedule or the Second Schedule shall be deemed to be amended accordingly.

(*2*) Every notification issued under sub-section (*1*) shall be laid, as soon as may be after it is made, before each House of Parliament.

Savings.

5. Any financial benefits granted to Group A General Duty Officers under any Order issued before the date of commencement of this Act shall continue to be so granted till such time new Orders are issued in this regard.

Power to make rules.

6. (*1*) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

(*2*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Provisions of Act to have overriding effect.

7. The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law.

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Power to remove difficulties.

8. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of three years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

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THE FIRST SCHEDULE

[*See* sections 2(*1*)(*a*), 2(*2*) and 4(*1*)]

Sl. No.	Central Armed Police Force Acts
1.	The Central Reserve Police Force Act, 1949 (66 of 1949).
2.	The Border Security Force Act, 1968 (47 of 1968).
3.	The Central Industrial Security Force Act, 1968 (50 of 1968).
4.	The Indo-Tibetan Border Police Act, 1992 (35 of 1992).
5.	The Sashastra Seema Bal Act, 2007 (53 of 2007).

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THE SECOND SCHEDULE

[*See* sections 2(*e*)(*iii*), 3(*1*) and 4(*1*)]

Sl. No.	Name of the rules
1.	(*i*) The Central Reserve Police Force Group "A" (General Duty) Officers Recruitment Rules, 2010.
2.	(*i*) The Border Security Force Group 'A' (General Duty Officers) Recruitment Rules, 2017. (*ii*) The Border Security Force Group 'A' (General Duty Officers) Recruitment Rules, 2015.
3.	(*i*) The Central Industrial Security Force, Assistant Commandant (Executive), Recruitment Rules, 2009. (*ii*) The Central Industrial Security Force (Group 'A' Executive Cadre Recruitment Rules, 2002). (*iii*) The Central Industrial Security Force, Group 'A' posts (Executive Cadre) Recruitment Rules, 2010. (*iv*) The Central Industrial Security Force, Additional Director General, Recruitment Rules, 2020. (*v*) The Central Industrial Security Force, Director General, Recruitment Rules, 2003.
4.	(*i*) The Indo-Tibetan Border Police Force, General Duty Cadre (Group 'A' Posts) Recruitment Rules, 2018. (*ii*) The Indo-Tibetan Border Police Force, Additional Director General (General Duty) Recruitment Rules, 2020.
5.	(*i*) The Sashastra Seema Bal Group 'A' Combatised (General Duty) Director General, Additional Director General, Inspector General, Deputy Inspector General and Commandant Posts Recruitment Rules, 2013. (*ii*) The Sashastra Seema Bal Group 'A' Combatised (General Duty) Second-in-Command, Deputy Commandant and Assistant Commandant Posts Recruitment Rules, 2012.

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DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 20th day of March, 2025 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 20th day of March, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE APPROPRIATION ACT, 2025

No. 2 of 2025

[20*th March,* 2025.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2022, in excess of the amounts granted for those services and for that year.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation Act, 2025.

Issue of Rs. 1291,13,75,174 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st March, 2022.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of one thousand two hundred ninety-one crore, thirteen lakh, seventy-five thousand, one hundred and seventy-four rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2022, in excess of the amounts granted for those services and for that year.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2022.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Excess		
			Voted portion	Charged portion	Total
			Rs.	Rs.	Rs.
6	Department of Fertilisers ……...	Revenue	493,37,93,293	..	493,37,93,293
18	Ministry of Defence (Civil)……	Revenue	..	*3,16,544*	3,16,544
39	Pensions……..	Revenue	742,56,55,188	..	742,56,55,188
84	Ministry of Railways……..	Capital	..	*55,16,10,149*	55,16,10,149
	TOTAL:		1235,94,48,481	*55,19,26,693*	1291,13,75,174

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE APPROPRIATION (NO. 2) ACT, 2025

No. 3 of 2025

[20*th March,* 2025.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2024-25.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 2) Act, 2025.

Issue of Rs. 678508,10,00,000 out of the Consolidated Fund of India for the financial year 2024-25.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of six lakh seventy-eight thousand five hundred eight crore and ten lakh rupees only towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare……..	Revenue	2185,66,00,000	..	2185,66,00,000
		Capital	22,69,00,000	..	22,69,00,000
2	Department of Agricultural Research and Education….	Revenue	2,00,00,000	..	2,00,00,000
3	Atomic Energy……..	Revenue	637,25,00,000	..	637,25,00,000
4	Ministry of AYUSH……..	Capital	4,90,00,000	..	4,90,00,000
5	Department of Chemicals and Petrochemicals……...	Revenue	1351,38,00,000	..	1351,38,00,000
6	Department of Fertilizers……	Revenue	17100,00,00,000	..	17100,00,00,000
8	Ministry of Civil Aviation……..	Revenue	68,10,00,000	..	68,10,00,000
		Capital	2,39,00,000	..	2,39,00,000
10	Department of Commerce……..	Revenue	1,00,000	*61,19,00,000*	61,20,00,000
		Capital	27,00,000	..	27,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	5,52,00,000	..	5,52,00,000
12	Department of Posts……..	Revenue	482,41,00,000	..	482,41,00,000
		Capital	1,00,000	..	1,00,000
13	Department of Telecommunications……..	Revenue	10822,16,00,000	..	10822,16,00,000
		Capital	235,96,00,000	..	235,96,00,000
15	Department of Food and Public Distribution…….	Revenue	2,00,000	*1,34,00,000*	1,36,00,000
		Capital	1,00,000	..	1,00,000
17	Ministry of Corporate Affairs…….	Revenue	5,00,00,000	..	5,00,00,000
18	Ministry of Culture…….	Revenue	65,00,00,000	..	65,00,00,000
		Capital	2,00,000	..	2,00,000
19	Ministry of Defence (Civil)……	Revenue	177,66,00,000	..	177,66,00,000
		Capital	793,62,00,000	..	793,62,00,000
20	Defence Services (Revenue)……..	Revenue	7278,66,00,000	*13,80,00,000*	7292,46,00,000
21	Capital Outlay on Defence Services……..	Capital	1,00,000	*5,11,00,000*	5,12,00,000
22	Defence Pensions……..	Revenue	8476,00,00,000	..	8476,00,00,000
25	Department of School Education and Literacy……..	Revenue	2,00,000	..	2,00,000
26	Department of Higher Education……	Revenue	3,00,000	..	3,00,000
29	Ministry of External Affairs……...	Revenue	379,50,00,000	..	379,50,00,000
30	Department of Economic Affairs……..	Revenue	30750,00,00,000	..	30750,00,00,000
		Capital	683,79,00,000	..	683,79,00,000
31	Department of Expenditure……	Revenue	41,22,00,000	..	41,22,00,000
32	Department of Financial Services……..	Capital	1,00,000	..	1,00,000
35	Department of Revenue…….	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
	CHARGED.— *Repayment of Debt*.....	Capital	..	*554349,00,00,000*	554349,00,00,000
41	Pensions……..	Revenue	13449,00,00,000	*30,00,00,000*	13479,00,00,000
44	Department of Animal Husbandry and Dairying……..	Revenue	2,00,000	..	2,00,000
45	Ministry of Food Processing Industries……..	Revenue	2,00,000	..	2,00,000
51	Police……..	Revenue	315,01,00,000	..	315,01,00,000
		Capital	1,00,000	..	1,00,000
52	Andaman and Nicobar Islands……..	Revenue	7,00,000	..	7,00,000
		Capital	5,00,000	..	5,00,000
54	Dadra and Nagar Haveli and Daman and Diu……	Capital	2,00,000	..	2,00,000
55	Ladakh……	Revenue	3,00,000	..	3,00,000
		Capital	1,00,000	..	1,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
58	Transfers to Jammu and Kashmir.....	Revenue	3722,33,00,000	..	3722,33,00,000
59	Transfers to Puducherry.....	Revenue	61,00,00,000	..	61,00,00,000
60	Ministry of Housing and Urban Affairs.....	Revenue	11,01,00,000	..	11,01,00,000
		Capital	588,50,00,000	..	588,50,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation.....	Revenue	4,00,000	..	4,00,000
		Capital	1,00,000	..	1,00,000
63	Department of Drinking Water and Sanitation.....	Revenue	2,00,000	..	2,00,000
65	Law and Justice.....	Revenue	723,11,00,000	..	723,11,00,000
		Capital	8,69,00,000	..	8,69,00,000
66	Election Commission.....	Revenue	6,00,00,000	..	6,00,00,000
	CHARGED.—*Supreme Court of India*.....	Revenue	..	*17,50,00,000*	17,50,00,000
68	Ministry of Micro, Small and Medium Enterprises.....	Revenue	1,00,000	..	1,00,000
70	Ministry of Minority Affairs.....	Revenue	1,00,000	..	1,00,000
71	Ministry of New and Renewable Energy.....	Revenue	3,00,000	..	3,00,000
72	Ministry of Panchayati Raj.....	Revenue	1,00,000	..	1,00,000
74	Ministry of Personnel, Public Grievances and Pensions	Revenue	7,00,00,000	..	7,00,00,000
76	Ministry of Petroleum and Natural Gas.....	Revenue	3100,00,00,000	..	3100,00,00,000
		Capital	30,01,00,000	..	30,01,00,000
78	Ministry of Ports, Shipping and Waterways.....	Revenue	95,80,00,000	..	95,80,00,000
79	Ministry of Power.....	Capital	48,06,00,000	..	48,06,00,000
85	Ministry of Railways.....	Revenue	1,00,000	*6,82,00,000*	6,83,00,000
		Capital	1,00,000	..	1,00,000
86	Ministry of Road Transport and Highways.....	Revenue	2,63,00,000	..	2,63,00,000
		Capital	13500,00,00,000	..	13500,00,00,000
89	Department of Science and Technology.....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
91	Department of Scientific and Industrial Research.....	Capital	15,00,000	..	15,00,000
95	Department of Space.....	Revenue	..	*34,00,000*	34,00,000
97	Ministry of Steel.....	Capital	6783,00,00,000	..	6783,00,00,000
	TOTAL:		124023,00,00,000	*554485,10,00,000*	678508,10,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE MANIPUR APPROPRIATION ACT, 2025

No. 4 of 2025

[20*th March,* 2025.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Manipur for the services of the financial year 2024-25.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Manipur Appropriation Act, 2025.

Issue of Rs. 1861,44,36,000 from and out of the Consolidated Fund of the State of Manipur for the financial year 2024-25.

2. From and out of the Consolidated Fund of the State of Manipur there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand eight hundred sixty-one crore, forty-four lakh and thirty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote / Appro-priation	Services and Purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	State Legislature……....	Revenue	24,20,88,000	..	24,20,88,000
		Capital	20,00,000	..	20,00,000
	Interest Payment and Debt Services…….....	Revenue	..	*12,00,82,000*	12,00,82,000
		Capital	..	*537,97,17,000*	537,97,17,000
3	Secretariat……	Revenue	4,65,30,000	..	4,65,30,000
5	Finance Department……..	Revenue	445,73,70,000	..	445,73,70,000
6	Transport……...	Revenue	4,73,50,000	..	4,73,50,000
		Capital	84,00,000	..	84,00,000
7	Police……....	Revenue	252,45,40,000	..	252,45,40,000
8	Public Works Department……....	Capital	..	*98,90,000*	98,90,000
14	Department of Tribal Affairs and Hills….....	Capital	31,81,08,000	..	31,81,08,000
20	Community and Rural Development……	Revenue	97,06,75,000	..	97,06,75,000
		Capital	39,42,20,000	..	39,42,20,000
23	Power……	Revenue	49,02,26,000	..	49,02,26,000
24	Vigilance and Anti-Corruption Department….....	Revenue	41,68,000	..	41,68,000
25	Youth Affairs and Sports Department……..	Capital	6,00,000	..	6,00,000
29	Sales Tax, Other Taxes/Duties on Commodities and Services……	Revenue	13,13,000	..	13,13,000
30	Planning……	Capital	290,21,89,000	..	290,21,89,000
33	Home Guards……	Capital	25,00,000	..	25,00,000
34	Rehabilitation……...	Revenue	5,00,00,000	..	5,00,00,000
		Capital	11,14,00,000	..	11,14,00,000
38	Panchayat……..	Capital	2,99,000	..	2,99,000
42	State Academy of Training……...	Capital	2,00,000	..	2,00,000
46	Science and Technology……...	Capital	22,000	..	22,000
48	Relief and Disaster Management……..	Revenue	50,29,39,000	..	50,29,39,000
49	Economics and Statistics……..	Revenue	2,76,10,000	..	2,76,10,000
	TOTAL:		1310,47,47,000	*550,96,89,000*	1861,44,36,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE MANIPUR APPROPRIATION (VOTE ON ACCOUNT) ACT, 2025

No. 5 of 2025

[20*th March,* 2025.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Manipur for the services of a part of the financial year 2025-26.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Manipur Appropriation (Vote on Account) Act, 2025.

Withdrawal of Rs. 17946,78,88,000 from and out of the Consolidated Fund of the State of Manipur for the financial year 2025-26.

2. From and out of the Consolidated Fund of the State of Manipur there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventeen thousand nine hundred forty-six crore, seventy-eight lakh and eighty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2025-26 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

References to Department in the Schedule.

4. References to Departments in the Schedule are to such Departments as existing immediately before the 1st day of March, 2025 and shall, on or after that date be construed as references to the appropriate Departments as reconstituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote /Appropr-iation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	State Legislature……	Revenue	154,79,61,000	*1,27,09,000*	156,06,70,000
		Capital	5,67,50,000	..	5,67,50,000
2	Council of Ministers……	Revenue	6,28,35,000	..	6,28,35,000
		Capital	40,00,000	..	40,00,000
	Governor……	Revenue	..	*4,23,60,000*	4,23,60,000
		Capital	..	*12,50,000*	12,50,000
	Interest Payment and Debt Services……	Revenue	..	*604,29,61,000*	604,29,61,000
		Capital	..	*2908,06,08,500*	2908,06,08,500
	Manipur Public Service Commission……	Revenue	..	*3,67,94,500*	3,67,94,500
3	Secretariat……	Revenue	66,54,83,500	*91,90,000*	67,46,73,500
		Capital	10,14,00,000	*1,10,00,000*	11,24,00,000
4	Land Resources……	Revenue	69,30,95,500	..	69,30,95,500
5	Finance Department……	Revenue	1698,91,97,500	..	1698,91,97,500
		Capital	4,61,14,000	..	4,61,14,000
6	Transport……	Revenue	14,44,35,500	..	14,44,35,500
		Capital	37,50,000	..	37,50,000
7	Police……	Revenue	1385,69,98,500	..	1385,69,98,500
		Capital	172,60,40,500	..	172,60,40,500
8	Public Works Department……	Revenue	78,01,75,000	*1,65,00,000*	79,66,75,000
		Capital	629,50,96,500	*2,50,00,000*	632,00,96,500
9	Information and Publicity……	Revenue	7,60,89,500	..	7,60,89,500
		Capital	52,50,000	..	52,50,000
10	Education……	Revenue	1552,95,37,500	..	1552,95,37,500
		Capital	57,20,05,000	..	57,20,05,000
11	Medical, Health and Family Welfare Services……	Revenue	736,70,76,000	..	736,70,76,000
		Capital	59,73,23,500	..	59,73,23,500
12	Municipal Administration, Housing and Urban Development……	Revenue	369,92,63,500	..	369,92,63,500
		Capital	60,72,61,500	..	60,72,61,500
13	Labour and Employment……	Revenue	23,30,28,000	..	23,30,28,000
		Capital	2,62,50,000	..	2,62,50,000
14	Department of Tribal Affairs and Hills……	Revenue	492,67,22,500	..	492,67,22,500
		Capital	19,85,68,000	..	19,85,68,000
15	Consumer Affairs, Food and Public Distribution……	Revenue	75,59,98,000	..	75,59,98,000
		Capital	1,01,50,000	..	1,01,50,000
16	Co-operation……	Revenue	14,77,83,000	..	14,77,83,000
		Capital	30,00,000	..	30,00,000
17	Agriculture……	Revenue	159,30,56,500	..	159,30,56,500
		Capital	20,38,55,000	..	20,38,55,000
18	Animal Husbandry and Veterinary including Dairy Farming……	Revenue	81,63,87,000	..	81,63,87,000
		Capital	7,19,00,000	..	7,19,00,000
19	Environment and Forest……	Revenue	348,97,76,500	..	348,97,76,500
		Capital	49,87,50,000	..	49,87,50,000
20	Community and Rural Development……	Revenue	1406,91,03,000	..	1406,91,03,000
		Capital	836,49,89,000	..	836,49,89,000
21	Textiles, Commerce and Industries……	Revenue	79,20,84,000	..	79,20,84,000
		Capital	3,22,50,000	..	3,22,50,000
22	Public Health Engineering……	Revenue	60,05,10,000	..	60,05,10,000
		Capital	593,30,14,000	..	593,30,14,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
23	Power……	Revenue	178,34,84,500	..	178,34,84,500
		Capital	70,00,00,000	..	70,00,00,000
24	Vigilance and Anti-Corruption Department…….	Revenue	3,51,34,000	..	3,51,34,000
		Capital	2,00,000	..	2,00,000
25	Youth Affairs and Sports Department……..	Revenue	45,38,99,000	..	45,38,99,000
		Capital	4,77,50,000	..	4,77,50,000
26	Administration of Justice……..	Revenue	51,86,22,000	*32,45,50,000*	84,31,72,000
		Capital	35,50,62,500	..	35,50,62,500
27	Election…….	Revenue	13,77,75,500	..	13,77,75,500
		Capital	10,00,500	..	10,00,500
28	State Excise……..	Revenue	6,32,69,000	..	6,32,69,000
		Capital	61,50,000	..	61,50,000
29	Sales Tax, Other Taxes/Duties on Commodities and Services…….	Revenue	2,67,07,000	..	2,67,07,000
		Capital	17,50,000	..	17,50,000
30	Planning……	Revenue	54,69,16,000	..	54,69,16,000
		Capital	488,17,55,500	..	488,17,55,500
31	Fire Protection and Control……..	Revenue	12,58,65,000	..	12,58,65,000
		Capital	15,00,00,000	..	15,00,00,000
32	Jails……...	Revenue	21,71,93,000	..	21,71,93,000
		Capital	46,00,000	..	46,00,000
33	Home Guards…….....	Revenue	28,68,87,500	..	28,68,87,500
		Capital	65,00,000	..	65,00,000
34	Rehabilitation……...	Revenue	56,89,82,500	..	56,89,82,500
		Capital	4,00,500	..	4,00,500
35	Printing…….	Revenue	2,85,15,000	..	2,85,15,000
		Capital	20,00,000	..	20,00,000
36	Minor Irrigation…….....	Revenue	12,69,27,000	..	12,69,27,000
		Capital	146,65,42,500	..	146,65,42,500
37	Fisheries…….....	Revenue	37,82,71,000	..	37,82,71,000
		Capital	47,50,000	..	47,50,000
38	Panchayat……..	Revenue	78,88,88,500	..	78,88,88,500
		Capital	1,50,500	..	1,50,500
39	Sericulture…….....	Revenue	43,33,27,000	..	43,33,27,000
		Capital	15,00,000	..	15,00,000
40	Water Resources Department……..	Revenue	33,02,10,000	..	33,02,10,000
		Capital	304,34,14,500	..	304,34,14,500
41	Art and Culture…….	Revenue	25,64,62,500	..	25,64,62,500
		Capital	71,00,000	..	71,00,000
42	State Academy of Training……...	Revenue	4,96,50,000	..	4,96,50,000
		Capital	60,00,000	..	60,00,000
43	Horticulture and Soil Conservation……..	Revenue	52,22,45,500	..	52,22,45,500
		Capital	2,34,50,000	..	2,34,50,000
44	Social Welfare……..	Revenue	551,89,12,500	..	551,89,12,500
		Capital	20,28,60,000	..	20,28,60,000
45	Tourism…….....	Revenue	14,08,25,500	..	14,08,25,500
		Capital	1,03,52,000	..	1,03,52,000
46	Science and Technology……..	Revenue	2,92,27,500	..	2,92,27,500
		Capital	87,00,000	..	87,00,000
47	Minorities and Other Backward Classes and Scheduled Castes Department……	Revenue	46,45,57,000	..	46,45,57,000
		Capital	220,35,00,000	..	220,35,00,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
48	Relief and Disaster Management……..	Revenue	184,88,70,000	..	184,88,70,000
		Capital	1,07,50,000	..	1,07,50,000
49	Economics and Statistics……..	Revenue	9,88,93,000	..	9,88,93,000
		Capital	61,50,000	..	61,50,000
50	Information Technology……...	Revenue	40,42,79,500	..	40,42,79,500
		Capital	33,34,66,500	..	33,34,66,500
	TOTAL:		14386,49,65,000	*3560,29,23,000*	17946,78,88,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/46/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Ordinance, promulgated by the President on the 5th day of June, 2026 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 5th day of June, 2026 is hereby republished for general information.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE INCOME-TAX (AMENDMENT) ORDINANCE, 2026

NO 2 OF 2026

Promulgated by the President in the Seventy-seventh year of the Republic of India.

An Ordinance further to amend the Income-tax Act, 2025.

WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: —

Short title and commencement.

1. (*1*) This Ordinance may be called the Income-tax (Amendment) Ordinance, 2026.

(*2*) It shall be deemed to have come into force on the 1st day of April, 2026.

Amendment of Act 30 of 2025.

2. In the Income-tax Act, 2025, in Schedule IV, —

(a) in the Table, after serial number 13C and entries relating thereto, the following shall be inserted, namely: —

A	B	C	D
"13D.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	A Foreign Institutional Investor.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.
13E.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	Bank for International Settlements.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.";

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(*b*) after Note 3 below the Table, the following Note shall be inserted, namely: —

'Note 4: For the purposes of Sl. Nos. 13D and 13E, —

(a) "Bank for International Settlements" means the Bank for International Settlements established at the Hague Conference in 1930 and headquartered at Basel, Switzerland;

(b) "Foreign Institutional Investor" shall have the meaning assigned to it in section 210(6)(a);

(c) "Government security" shall have the same meaning as assigned to it in section 2(f) of the Government Securities Act, 2006.'.

38 of 2006.

DROUPADI MURMU,

President.

DR. RAJIV MANI,

Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 24th day of July, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 24th day of July, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE BILLS OF LADING ACT, 2025

No. 18 of 2025

[24*th July,* 2025.]

An Act to make provisions for the transfer of rights of suit and all liabilities to the consignee named in a bill of lading and every endorsee of a bill of lading, to whom the property in the goods mentioned in the bill of lading shall pass, upon or by reason of a consignment or an endorsement, and for matters connected therewith or related thereto.

WHEREAS by the custom of merchants, a bill of lading of goods being transferable by endorsement, the property in the goods may thereby pass to the endorsee, but nevertheless all rights in respect of the contract contained in the bill of lading continue in the original shipper or owner;

AND WHEREAS it is expedient that such rights should pass with the property;

AND WHEREAS it frequently happens that the goods in respect of which bills of lading purport to be signed have not been laden on board;

AND WHEREAS it is proper that such bills of lading in the hands of a *bona fide* holder for value should not be questioned by the master or other person signing the same, on the ground of the goods not having been laden as aforesaid.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Bills of Lading Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Rights under bills of lading to vest in consignee or endorsee.

2. Every consignee of goods named in a bill of lading and every endorsee of a bill of lading, to whom the property in the goods therein mentioned shall pass, upon or by reason of such consignment or endorsement, shall have transferred to and vested in him all rights of suit, and be subject to the same liabilities in respect of such goods as if the contract contained in the bill of lading had been made with such consignee or endorsee.

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Right of stoppage in transit or claims for freight not to be affected.

3. Nothing contained in this Act shall prejudice or affect—

(*a*) any right of stoppage in transit; or

(*b*) any right to claim freight against the original shipper or owner; or

(*c*) any liability of the consignee or endorsee by reason or in consequence of his being such consignee or endorsee, or of his receipt of the goods b y reason or in consequence of such consignment or endorsement.

Bill of lading in hands of consignee, etc., conclusive evidence of shipment as against master, etc.

4. (*1*) Every bill of lading in the hands of a consignee or endorsee for valuable consideration, representing goods to have been shipped on board a vessel, shall be conclusive evidence of such shipment as, against the master or other person signing the same, notwithstanding that such goods or some part thereof may not have been so shipped:

Provided that the master or other person so signing may exonerate himself in respect of such misrepresentation, by showing that it was caused without any default on his part, and wholly by the fraud of the shipper, or of the holder, or some person under whom the holder claims.

(*2*) Nothing in sub-section (*1*) shall apply where the holder of the bill of lading shall have had actual notice at the time of receiving such bill of lading that the goods had not been laden on board.

Power of Central Government to give directions.

5. The Central Government may give such directions, as it may deem necessary, for carrying out all or any of the provisions of this Act.

Repeal and savings.

6. (*1*) The Indian Bills of Lading Act, 1856 is hereby repealed. 9 of 1856.

(*2*) Notwithstanding the repeal of the Act referred to in sub-section (*1*), it shall not affect,—

(*a*) the previous operation of the Act so repealed or anything done or any action taken or purported to have been or taken or suffered thereunder under the Act so repealed; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; or

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(*c*) the operation of any rule, notification, order, notice or direction issued, or exemption granted thereunder, in so far as it is not inconsistent with the provisions of this Act, and shall be in force until it is repealed or superseded under the corresponding provisions of this Act; or

(*d*) any penalty incurred in respect of any contravention under the Act so repealed; or

(*e*) any proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Act had not been repealed;

(*f*) the reference made to the repealed Act under any other legislation, rule, order, or any other legal instrument and any such reference shall, in so far as it is not inconsistent with the provisions of this Act, be construed as a reference to this Act or its corresponding provisions.

(*3*) Without prejudice to the provisions of sub-section (*2*), the provisions of section 6 of the General Clauses Act, 1897 shall apply with regard to the effect of repeal.

10 of 1897.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/40/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 8th day of April, 2026 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 7th day of April, 2026.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2026

NO. 8 OF 2026

[7*th April*, 2026.]

An Act to amend certain enactments for descriminalising and rationalising offences to further enhance trust-based governance for ease of living and doing business.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the *Jan Vishwas* (Amendment of Provisions) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for amendments relating to different enactments mentioned in the Schedule.

Amendment of certain enactments.

2. The enactments mentioned in column (4) of the Schedule are hereby amended to the extent and in the manner mentioned in column (5) thereof.

Revision of fines and penalties.

3. The fines and penalties provided under various provisions in the enactments mentioned in the Schedule shall be increased by ten per cent. of the minimum amount of fine or penalty, as the case may be, prescribed therefor, after the expiry of every three years from the date of commencement of this Act:

Provided that notwithstanding anything contained in this section, if any enactment mentioned in the Schedule provides the manner of revision of fines and penalties therein, only the said provision shall be applicable for increase of fines and penalties for provisions of such enactment.

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Savings.

4. The amendment or repeal by this Act of any enactment shall not affect any other enactment in which the amended or repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of, or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, despite the fact that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby amended or repealed;

nor shall the amendment or repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

Power to remove difficulties.

5. (*1*) If any difficulty arises in giving effect to the provisions of different enactments mentioned in the Schedule as amended by this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of the enactments as amended by this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(*2*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

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THE SCHEDULE

(*See* section 2)

Sl. No.	Year	No.	Short title	Amendments
(1)	(2)	(3)	(4)	(5)
1.	1870	7	The Court-fees Act, 1870	(*A*) In section 34, for sub-section (*3*), the following sub-section shall be substituted, namely:— "(*3*) Any person appointed to sell stamps, who,— (*a*) with fraudulent intent, disobeys any rule made under this section, or sells or offers for sale any stamp without being duly appointed, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both; (*b*) without any fraudulent intent, contravenes any rule made under this section, shall be liable to penalty not exceeding ten thousand rupees.". (*B*) After section 34, the following sections shall be inserted, namely:— "34A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under clause (*b*) of sub-section (*3*) of section 34, the Administrator of the Union territory concerned may appoint an officer not below the rank of Deputy Commissioner or Deputy Collector or any officer equivalent in rank as an adjudicating officer for holding an inquiry and imposing penalties: Provided that the Administrator of the Union territory concerned may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, is satisfied that the person concerned has contravened any rule made under sub-section (*1*) of section 34, he may impose penalty as deemed fit, subject to the amount mentioned under clause (*b*) of sub-section (*3*) of the said section: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 34B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 34A may, within thirty days from the date of receipt of such order, prefer an appeal to the Commissioner or Collector of the Division or before any officer equivalent in rank designated as such by the Administrator of the Union territory concerned as an appellate authority.

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(1)	(2)	(3)	(4)	(5)
				(*2*) An appeal may be admitted after the expiry of the period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. (*5*) If penalty imposed by the adjudicating officer under sub-section (*1*) of section 34A or by an order of the appellate authority under sub-section (*3*) of this section, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”.
2.	1871	1	The Cattle-trespass Act, 1871	(*A*) For section 3, the following section shall be substituted, namely:— ‘3. Definitions.—In this Act, unless the context otherwise requires,— (*a*) “adjudicating officer” means the Sub-Divisional Magistrate or any other Executive Magistrate authorised by the State Government or the Union territory administration, as the case may be; (*b*) “appellate authority” means the District Magistrate or the Additional District Magistrate authorised by the State Government or the Union territory administration, as the case may be; (*c*) “cattle” includes also camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids; (*d*) “local authority” means Municipal Corporation, Municipal Council, Municipality, Cantonment Board, Notified Area Committee, Gram Panchayat or any other authority for the time being vested by law with the control and administration of any matters within a specified local area; and (*e*) “officer of police” also includes village-watchman.’. (*B*) In section 6, for the words, “the Indian Penal Code (45 of 1860)”, the words, brackets and figures “clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)” shall be substituted. (*C*) In section 8, in clause (*a*), for the word “animals”, the word “cattle” shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*D*) For section 12, the following section shall be substituted, namely:—
				"12. Penalties for cattle impounded.—(*1*) For every head of cattle impounded as aforesaid, the pound-keepers shall impose penalty in accordance with the scale for the time being prescribed by the State Government in this behalf by notification in the Official Gazette and different scales may be prescribed for different local areas.
				(*2*) All penalties so imposed shall be deposited with the Magistrate of the District through such officer as the State Government may direct.
				(*3*) A list showing the penalties and the rates of charge for feeding and watering cattle shall be posted in a conspicuous place on or near to every pound.".
				(*E*) In section 13,—
				(*i*) in the marginal heading, for the word "fines", the word "penalties" shall be substituted;
				(*ii*) for the words "payment of the fines", the words "payment of penalties imposed" shall be substituted.
				(*F*) In section 15,—
				(*i*) for the words "appear and refuse to pay the said fines and expenses", the words "appears and refuses to pay the said penalties and expenses" shall be substituted;
				(*ii*) for the words "deposit of the fines", the words "deposit of the penalties imposed" shall be substituted.
				(*G*) In section 16,—
				(*i*) in the marginal heading, for the word "fines", the word "penalties" shall be substituted;
				(*ii*) for the words "deposit the said fines", the words "deposit the said penalties imposed" shall be substituted;
				(*iii*) for the words "Deduction of fines and expenses", the words "Deduction of penalties and expenses" shall be substituted;
				(*iv*) for the words "fines leviable", the words "penalties imposed" shall be substituted;
				(*v*) in clause (*c*), for the word "fines", the word "penalties" shall be substituted.
				(*H*) In section 17,—
				(*i*) in the marginal heading, for the word "fines", the word "penalties" shall be substituted;
				(*ii*) for the words "the fines so deducted", the words "the penalties so deducted" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*I*) In section 22,—
				(*i*) for the words "one hundred rupees", the words "five thousand rupees" shall be substituted;
				(*ii*) for the words "together with all fines paid", the words "together with all penalties paid" shall be substituted;
				(*iii*) for the words "the fines and expenses leviable", the words "the penalties imposed and expenses incurred" shall be substituted.
				(*J*) In section 23, for the words "compensation, fines and expenses", the words "compensation, penalties and expenses" shall be substituted.
				(*K*) In section 24, for the words "on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months, or with fine not exceeding five hundred rupees, or with both", the words "on being found in default by the adjudicating officer, be liable to penalty of not exceeding five thousand rupees" shall be substituted.
				(*L*) In section 25,—
				(*i*) for the words "Any fine imposed under the next following section or for the offence of mischief", the words "Any penalty imposed under the next following section or for mischief" shall be substituted;
				(*ii*) for the words "the person convicted of the offence", the words "the person found liable" shall be substituted.
				(*M*) For section 26, the following section shall be substituted, namely:—
				"26. Penalty for damage caused to land or crops or public roads by pigs and cattle.—(*1*) Any owner or keeper of pigs who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or any public road, by allowing such pigs to trespass thereon, shall, on being found in default by the adjudicating officer be liable to penalty not exceeding one thousand rupees.
				(*2*) Any owner or keeper of cattle who, through neglect or otherwise, damages or causes or permits to be damaged any land or any crop or produce of land or any public road, by allowing such cattle to trespass thereon, shall, on being found in default by the adjudicating officer be liable to penalty not exceeding five thousand rupees.".
				(*N*) In section 27, for the words "be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees. Such fines", the words "on being found in default by the adjudicating officer, be liable to penalty, not exceeding five thousand rupees and such penalty" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*O*) After section 27, the following sections shall be inserted, namely:—
				"27A. Adjudication of penalties.—For the purpose of adjudicating penalties under the provisions of this Act and the rules made thereunder, the State Government or the Union territory administration, may authorise the Sub-Divisional Magistrate or any other Executive Magistrate, as the case may be, having jurisdiction, as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed by the Central Government:
				Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.
				27B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 27A may, within thirty days from the date of receipt of the such order, prefer an appeal to the District Magistrate or the Additional District Magistrate specially authorised in this behalf by the State Government or the Union territory administration as an appellate authority, in such form and manner as may be prescribed by the Central Government.
				(*2*) An appeal may be admitted to after the expiry of the period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.
				(*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.
				(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing.
				27C. Imprisonment for non-payment of penalty.—Where any person fails to pay the penalty imposed under the provisions of this Act and the rules made thereunder within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to twice the amount of the penalty, or with both.".
				(*P*) For section 28, the following section shall be substituted, namely:—
				"28. Remittance of penalty.—(*1*) Where an adjudicating officer imposes a penalty under the provisions of this Act and the rules made thereunder, the amount of said penalty realised shall be credited to the fund of the Animal Welfare Board of India constituted under the Prevention of Cruelty to Animals Act, 1960 (59 of 1960).

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(1)	(2)	(3)	(4)	(5)

(*2*) The Board referred to in sub-section (*1*) shall utilise the amount realised through penalty under sub-section (*1*) for the implementation of the provisions of the Act and the rules made thereunder in such manner as may be prescribed by the Central Government.".

(*Q*) In CHAPTER VII, for the Chapter heading "SUITS FOR COMPENSATION", the heading "APPLICATION FOR COMPENSATION" shall be substituted.

(*R*) In section 29,—

(*i*) in the marginal heading, for the words "sue for compensation", the words "apply for compensation" shall be substituted;

(*ii*) for the words "suing for compensation in any competent Court", the words "making an application for compensation to the adjudicating officer" shall be substituted.

(*S*) In section 30,—

(*i*) for the words "convicting Magistrate", the words "adjudicating officer" shall be substituted;

(*ii*) for the words "such suit", the words "such complaint" shall be substituted.

(*T*) After section 31, the following section shall be inserted, namely:—

"32. Power of Central Government to make rules.—(*1*) The Central Government may, by notification in the Official Gazette, make rules not inconsistent with the provisions of this Act, to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner of holding an inquiry and imposing penalties under section 27A;

(*b*) the form and manner of appeal under sub-section (*1*) of section 27B; and

(*c*) the manner of utilisation of penalty amount under sub-section (*2*) of section 28.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both

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				Houses agree in making any modification in said rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".
3.	1882	15	The Presidency Small Cause Courts Act, 1882	(*A*) In section 68, for the words "shall, on conviction before a Presidency Magistrate, be liable to be punished with fine which may extend to five hundred rupees and with imprisonment for a term which may extend to three months, in addition to any other liability he may have incurred by his proceedings", the words "shall be liable to such penalty as may be imposed by the adjudicating officer" shall be substituted. (*B*) In section 87,— (*i*) in the marginal heading, for the words "Imprisonment or committal of person", the words "Penalty for" shall be substituted; (*ii*) for the words, figures and brackets "the Court may sentence him to simple imprisonment, or commit him to the custody of an officer of the Court, for any term not exceeding seven days, unless in the meantime such person consents to answer such questions or to produce such document, as the case may be, after which, in the event of his persisting in his refusal, he may be dealt with according to the provisions of section 480 or section 482 of the Code of Criminal Procedure, 1898 (5 of 1898)", the words "he shall be liable to penalty as may be imposed by the adjudicating officer" shall be substituted. (*C*) After section 87, the following sections shall be inserted, namely:— "87A. Adjudication of penalties.—For the purpose of adjudication of penalties under sections 68 and 87, the State Government, may designate the Deputy Registrar appointed under section 13 of this Act, to be the adjudicating officer, for holding an inquiry and imposing penalties in the manner as may be provided by rules by the High Court: Provided that the State Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

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				87B. Appeal.—(*1*) Any person aggrieved by an order of the adjudicating officer under section 87A may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the State Government as an appellate authority, in such form and manner as may be provided by rules by the High Court. (*2*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the Appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. (*5*) If penalty imposed by the adjudicating officer under section 87A or by an order of the appellate authority under this section is not deposited, the amount shall be recovered as an arrear of land revenue.". 87C. Amount of penalty.—Notwithstanding anything contained in this Act, the quantum of penalty or fine shall be such amount as the State Government concerned may, by notification in the Official Gazette, determine from time to time, having regard to the pecuniary jurisdiction and local requirements of the Court. *Explanation*.—For the purposes of this section, "State Government concerned" means the Government of the States of Maharashtra, Tamil Nadu and West Bengal, within whose respective jurisdictions the Act is in force; and such determination shall be consistent with the amendments and adaptations made by the respective State Acts.". (*D*) Section 88 shall be omitted. (*E*) Section 95 shall be omitted. (*F*) After section 97, the following section shall be inserted, namely:— "98. Power of the High Court to make rules.—(*1*) The High Courts may make rules not inconsistent with the provisions of this Act to carry out the provisions of this Act. (*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

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				(*a*) the manner of holding inquiry and imposing penalties under section 87A; and (*b*) the form and manner of appeal under sub-section (*1*) of section 87B.".
4.	1898	9	The Live-stock Importation Act, 1898	(*A*) After section 3A, the following section shall be inserted, namely:— "3B. Laying of notification before both Houses of Parliament.—All notifications issued under this Act shall be laid before both Houses of Parliament as soon as may be after they are issued." . (*B*) Section 4 shall be omitted.
5.	1903	7	The Works of Defence Act, 1903	For section 36, the following sections shall be substituted, namely:— "36. Punishments.—(*1*) Whoever wilfully— (*a*) obstructs any person in doing any of the acts authorised by section 4, section 6 or section 8; or (*b*) destroys, damages, alters or otherwise interferes with the ground level or any work done under section 6, shall be liable to penalty which may extend to two thousand and five hundred rupees, and in case of continuing contravention, with an additional penalty of two hundred and fifty rupees for every day after the first during which the contravention continues; and any expenses incurred in removing the effects of this contravention may be recovered from him in the manner provided by the law for the time being in force for the recovery of penalty. (*2*) Whoever obstructs any person authorised under section 4, section 6, or section 8, by using or threatening to use force, or by any act of physical interference that prevents such officer from exercising any lawful power or performing any lawful duty under this Act, or contravenes any of the provisions of section 7 or any condition prescribed thereunder, shall be punishable with imprisonment of either description for a term which may extend to one month, or with fine which may extend to two thousand and five hundred rupees, and in case of continuing offence, with an additional fine of two hundred and fifty rupees for every day after the first during which the contravention continues; and any expenses incurred in removing the effects of his offence may be recovered from him in the manner provided by the law for the time being in force for the recovery of fines.

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				Explanation.—For the purposes of this section, obstruction shall not include any act or omission arising from physical or mental incapacity, unintentional conduct, or circumstances beyond the person's control.". 36A. Adjudication of penalties.—For the purpose of adjudicating penalties under sub-section (*1*) of section 36, the Central Government shall appoint an officer not below the rank of Commanding Officer as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 36B. Appeal.—(*1*) Any person aggrieved by an order of the adjudicating officer under section 36A may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, not below the rank of General Officer Commanding-in-Chief or equivalent or head of the organisation, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. (*5*) In the event of non-payment of amount of penalty imposed under section 36A or under this section within a period of fifteen days from date of receipt of such order, the appellant shall be liable to be punished with a fine which may extend to twice the penalty imposed.".
6.	1925	39	The Indian Succession Act, 1925	(*A*) In section 296, in sub-section (*2*), for the words "one thousand rupees, or with imprisonment for a term which may extend to three months, or with both", the words "ten thousand rupees" shall be substituted. (*B*) In section 389, in sub-section (*2*), for the words "one thousand rupees, or with imprisonment for a term which may extend to three months or with both", the words "ten thousand rupees" shall be substituted.

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7.	1934	2	The Reserve Bank of India Act, 1934	(*A*) In section 58B,— (*i*) in the marginal heading, for the word "Penalties", the word "Offences" shall be substituted; (*ii*) sub-section (*4AA*) shall be omitted. (*B*) In section 58G, in the marginal heading, for the word "fine", the word "penalties" shall be substituted.
8.	1940	23	The Drugs and Cosmetics Act, 1940	(*A*) In section 27A, in clause (*ii*), for the words "shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to twenty thousand rupees, or with both", the words "shall be liable to penalty of one lakh rupees or three times the value of the cosmetics confiscated, whichever is higher" shall be substituted. (*B*) In section 28A, for the words "punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than twenty thousand rupees or with both", the words "liable to penalty which shall not be less than three lakh rupees but which may extend to five lakh rupees" shall be substituted. (*C*) Section 29 shall be omitted. (*D*) In section 30, sub-sections (*1A*) and (*2*) shall be omitted. (*E*) After section 30, the following section shall be inserted, namely:— "30A. Adjudication of penalties.—(*1*) For the purpose of adjudicating of penalties under this Act, the Central Government or the State Government, as the case may be, may appoint an officer not below the rank of Deputy Drugs Controller or Assistant Drugs Controller, as the case may be, or an officer equivalent in rank in the State Government, as an adjudicating officer, for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government or the State Government, as the case may be, may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer at least one rank higher than the adjudicating officer as an appellate authority as may be appointed by the Central Government, or as the case may be, the State Government, in such form and manner as may be prescribed.

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(*3*) An appeal may be admitted after the expiry of the said period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(*F*) In section 32B, in sub-section (*1*), for the words, brackets, figures and letters "clause (*ii*) of section 27A, section 28 and section 28A", the word and figures "section 28" shall be substituted.

(*G*) In section 33, in sub-section (*2*), after clause (*o*), the following clauses shall be inserted, namely:—

"(*oa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 30A;

(*ob*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 30A.".

(*H*) In section 33-I, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*)(*a*) Contravenes any other provisions of this Chapter except section 24 as applied by section 33H or any rule made under this Chapter shall be punishable with imprisonment for a term which may extend to six months and with fine which shall not be less than ten thousand rupees;

(*b*) contravenes section 24 as applied by section 33H, shall be punishable with fine which shall not be less than thirty thousand rupees.".

(*I*) In section 33J, for clause (*c*), the following clause shall be substituted, namely:—

"(*c*)(*i*) under clause (*a*) of sub-section (*2*) of section 33-I is again convicted of an offence under that sub-section, shall be punishable with imprisonment for a term which may extend to one year and with fine which shall not be less than twenty thousand rupees or three times the value of the drugs confiscated, whichever is higher;

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				(*ii*) under clause (*b*) of sub-section (*2*) of section 33-I is again convicted of an offence under that sub-section, shall be punishable with fine which shall not be less than fifty thousand rupees or six times the value of the drugs confiscated, whichever is higher.”. (*J*) In section 36AB, in sub-section (*1*), the word, figures and letter “section 28A,” shall be omitted. (*K*) In section 36AC, in sub-section (*1*),— (*i*) the word, figures and letter “section 28A,” the occurring at both the places, shall be omitted; (*ii*) for the words, brackets and figures “sub-sections (*1*) and (*2*) of section 30” occurring at both the places, the words, brackets and figures “sub-section (*1*) of section 30” shall be substituted.
9.	1948	8	The Pharmacy Act, 1948	(*A*) In section 26A, in sub-section (*4*), for the words, figures and brackets “section 21 of the Indian Penal Code (45 of 1860)”, the words, brackets and figures “clause (*28*) of section 2 of the of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)” shall be substituted. (*B*) In section 43,— (*i*) in sub-section (*1*), for the words “be punishable with fine which may extend to fifty rupees”, the words “be liable to penalty which may extend to five thousand rupees” shall be substituted; (*ii*) for sub-section (*2*), the following sub-sections shall be substituted, namely:— “(*2*) The penalty referred to in sub-section (*1*) shall be paid within ten days from the date on which the person’s name was removed from the register. (*3*) If any person fails to pay the penalty within the period prescribed in sub-section (*2*) and fails to surrender the certificate of registration; he shall be liable to a further penalty of one thousand rupees for every day during which the contravention continues.”. (*C*) In section 43A, in sub-section (*1*), for the word, figures and letter “section 26A”, the words, figures and letter “sections 26A and 43,” shall be substituted.
10.	1948	9	The Dock Workers (Regulation of Employment) Act, 1948	(*A*) In section 3, for sub-section (*3*), the following sub-section shall be substituted, namely:— “(*3*) A scheme may further provide that contravention of any provision thereof shall be subject to a penalty, which shall not exceed,— (*a*) five thousand rupees in respect of first contravention; and

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				(*b*) ten thousand rupees in respect of second and subsequent contravention.”.

(*B*) After section 3, the following section shall be inserted, namely:—

“3A. Authority for imposing penalty, appeal and procedure thereof.—(*1*) The Deputy Chairman, Calcutta Dock Labour Board, shall be the adjudicating authority for the purpose holding an inquiry and imposing penalty for contravention of a scheme in accordance with sub-section (*3*) of section 3, in such manner as may be prescribed by rules:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*), may, within thirty days from the date of receipt of such order, prefer an appeal to the Chairman, Calcutta Dock Labour Board, who shall be the appellate authority, in such form and manner as may be prescribed by rules.

(*3*) An appeal may be admitted after the expiry of the said period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”.

(*C*) Sections 7 and 7A shall be omitted.

(*D*) In section 8, in sub-section (*2*), after clause (*g*), the following clauses shall be inserted, namely:—

“(*ga*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 3A;

(*gb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 3A.”.

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11.	1948	14	The Damodar Valley Corporation Act, 1948	(*A*) Sections 18 and 19 shall be omitted. (*B*) For section 53, the following section shall be substituted, namely:— "53. Punishment.—(*1*) Whoever contravenes the provisions of section 17 of this Act or any rule made thereunder shall be punishable with a fine which may extend up to ten lakh rupees in respect of each offence and in the case of a continuing failure, with an additional fine which shall not be less than one thousand rupees but may extend to fifty thousand rupees for every day during which the failure continues after conviction of the first such offence. (*2*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), any competent court may accept a sum of ten lakh rupees for compounding of the offence from any person who committed or who is reasonably suspected of having committed an offence under sub-section (*1*). (*3*) On payment of the sum of money in accordance with sub-section (*2*), no proceedings shall be instituted or continued against such a person in any criminal court. (*4*) The acceptance of the sum of money by a competent court for compounding an offence in accordance with sub-section (*2*) shall be deemed to be an amount of an acquittal within the meaning of section 337 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023). (*5*) The Compounding of an offence under sub-section (*2*) shall be allowed only once for any person.". (*C*) In section 56, for the words, figures and brackets "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted.
12.	1948	46	The Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948	(*A*) For section 9, the following sections shall be substituted, namely:— "9. Penalty.—(*1*) If any person contravenes or fails to comply with any provision of this Act or of any scheme framed thereunder, he shall be liable to penalty which shall not be less than five thousand rupees but which may extend to fifty thousand rupees. (*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to an additional penalty of ten thousand rupees for every day during which such contravention continues subject to a maximum of ten lakh rupees.

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				9A. Adjudication of penalties.—For the purpose of adjudicating penalties under section 9, the Central Government, may appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government or the State Government, as the case may be, may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 9B. Appeal.—(*1*) Any person aggrieved by an order of the adjudicating officer under section 9A may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government, as an appellate authority, in such form and manner as may be prescribed. (*2*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. (*5*) If penalty imposed by the adjudicating officer under section 9A or by an order of the appellate authority under this section, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*B*) After section 11D, the following section shall be inserted, namely:— “11E. Power of Central Government to make rules.—(*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act. (*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:— (*a*) the manner of holding an inquiry and imposing penalties under section 9A;

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				(*b*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*1*) of section 9B. (*3*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".
13.	1948	61	The Central Silk Board Act, 1948	(*A*) In section 13, in sub-section (*2*), after clause (*xvc*), the following clauses shall be inserted, namely:— "(*xvca*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 14B; (*xvcb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 14B;". (*B*) In section 14, in sub-section (*1*),— (*i*) clause (*b*) shall be omitted; (*ii*) in the long line, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both", the words "warned at the first instance, and in case of continuing or repeated contraventions, he shall be liable to penalty of not less than twenty-five thousand rupees but may extend to one lakh rupees" shall be substituted. (*C*) For section 14A, the following sections shall be substituted, namely:— "14A. Penalty for Contravention of section 8C or 8E.—If any person contravenes the provisions of section 8C or 8E of this Act or regulations made thereunder or any notification relating to silk-worm seed, he shall be liable to penalty of not less than twenty-five thousand rupees but may extend to one lakh rupees, and in addition to such penalty, the competent authority may suspend or cancel the registration granted for the production of silk-worm seeds.

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				14B. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under clauses (*a*) and (*c*) of sub-section (*1*) of section 14, and section 14A, an officer not below the rank of Director to the Government of India or equivalent in rank as may be appointed by the Central Government shall be the adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to the appellate authority who shall be an officer not below the rank of Joint Secretary to the Government of India or equivalent in rank as may be appointed by the Central Government, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”.
14.	1950	64	The Road Transport Corporations Act, 1950	In section 46, for the words “shall be punishable with fine which may extend to five hundred rupees, and when the breach is a continuing one, with a further fine not exceeding twenty rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence”, the words “shall be liable to penalty which may extend to five hundred rupees and when the breach is a continuing one with a further penalty not exceeding twenty rupees for every day after the first contravention, during which the breach continues” shall be substituted.

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15.	1952	30	The Requisitioning and Acquisition of Immovable Property Act, 1952	(*A*) In section 20, for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*B*) After section 20, the following sections shall be inserted, namely:— "20A. Adjudication of penalties.—For the purpose of adjudicating penalties under section 20, the Central Government shall, appoint an officer at least one rank higher than the competent authority as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 20B. Appeal.—(*1*) Any person aggrieved by an order of the adjudicating officer under section 20A may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. (*5*) If penalty imposed by the adjudicating officer under section 20A or by an order of the appellate authority under this section, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) In section 21, for the words, figures and brackets "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted. (*D*) In section 22, in sub-section (*2*), after clause (*e*), the following clauses shall be inserted, namely:— "(*ea*) the manner of holding an inquiry and imposing penalties under section 20A; (*eb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*1*) of section 20B;".

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16.	1952	62	The Reserve and Auxiliary Air Forces Act, 1952	(*A*) In section 30,— (*i*) in sub-section (*1*), for the words "punishable with fine which may extend to five hundred rupees", the words "liable to penalty which may extend to ten thousand rupees" shall be substituted; (*ii*) in sub-section (*2*), for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to one lakh rupees" shall be substituted. (*B*) After section 30, the following section shall be inserted, namely:— "30A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 30, the Central Government, may appoint an officer not below the rank of Wing Commander as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

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(1)	(2)	(3)	(4)	(5)
				(*C*) In section 34,—
				(*i*) in sub-section (*2*), after clause (*m*), the following clauses shall be inserted, namely:—
				"(*ma*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 30A;
				(*mb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 30A;";
				(*ii*) sub-section (*3*) shall be omitted.
17.	1953	29	The Tea Act, 1953	(*A*) In section 37, for the words "punishable with fine which may extend to one thousand rupees", the words "warned at the first instance, and in case of subsequent contraventions, he shall be liable to penalty which may extend to one lakh rupees" shall be substituted.
				(*B*) In section 42A, in sub-section (*1*),—
				(*i*) for the words, brackets and figures "sub-section (*1*) of section 41", the words, figures and brackets "section 37, sub-section (*1*) of section 41" shall be substituted;
				(*ii*) after the words "an adjudicating officer for", the words "issuing warning letter or" shall be inserted.
18.	1953	45	The Coir Industry Act, 1953	Sections 20, 21 and 22 shall be omitted.
19.	1954	27	The Delivery of Books and Newspapers (Public Libraries) Act, 1954	(*A*) For section 5, the following sections shall be substituted, namely:—
				"5. Penalties.—(*1*) Any publisher, including a publishing house, a publishing agency or individual, who contravenes any provision of this Act or of any rule made thereunder, shall be given an opportunity to fulfil the conditions of the Act or to remedy the contravention within thirty days on the service of a notice informing them of the contravention.
				(*2*) If on the expiry of thirty days from the date of service of the notice, the contravention persists—
				(*a*) the registration of the publisher with the National Agency for International Standard Book Number shall be suspended for a period of one year or up to the day the books are submitted to the designated libraries by the publisher, whichever is earlier;
				(*b*) the publisher shall be debarred from receiving an International Standard Book Number for a period of one year or up to the day the books are submitted to the designated libraries by the publisher, whichever is earlier.

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(1)	(2)	(3)	(4)	(5)
				(*3*) If the contravention persists, suspension of registration, and debarment, the publisher's registration with National Agency for International Standard Book Number shall be permanently cancelled and the publisher shall be permanently debarred from receiving an International Standard Book Number. 5A. Adjudication of penalties.—For the purpose of adjudicating penalties under section 5, the Central Government shall appoint the Head of the Library as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint such other adjudicating officers as it may consider necessary: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 5B. Appeal.—(*1*) Any person aggrieved by an order of the adjudicating officer under section 5A may, within a period of thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing.". (*B*) Section 6 shall be omitted.
20.	1956	31	The Life Insurance Corporation Act, 1956	(*A*) In section 4D,— (*i*) in sub-section (*2*), for the words "on a director or employee", the words "on any person" shall be substituted; (*ii*) in sub-section (*4*), for the words "A director or employee aggrieved by any order", the words "Any person aggrieved by an order" shall be substituted; (*iii*) in sub-section (*5*), for the words "Where a director or employee of the Corporation", the words "Where any person" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*B*) In section 40, for the words "punishable with imprisonment which may extent to one year, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty lakh rupees or the value of the property, whichever is higher, in respect of each contravention, and if he continues such contravention, to a further penalty which may extend to fifty thousand rupees for every day during which the contravention continues" shall be substituted.
21.	1956	48	The National Highways Act, 1956	For section 8B, the following section shall be substituted, namely:— "8B. Penalty for mischief by injury to national highway.—(*1*) Whoever commits mischief by doing any act which renders or which he knows to be likely to render any national highway in sub-section (*1*) of section 8A impassable or less safe for travelling or conveying property, shall be liable to penalty which shall not be less than ten lakh rupees, but may extend to one crore rupees. (*2*) The Highway Administration or officer authorised by such Administration under the Control of National Highways (Land and Traffic) Act, 2002 (13 of 2003) shall have the power to impose and recover the penalty under sub-section (*1*), together with such expenses and additional charges as prescribed in the Control of National Highway (Land and Traffic) Act, 2002, in the same manner as prescribed in section 26 of the said Act.".
22.	1956	96	The Slum Areas (Improvement and Clearance) Act, 1956	(*A*) In section 32,— (*i*) in sub-section (*1*), for the words "punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty, which may extend to ten thousand rupees for each failure and in case of continuing failure, with an additional penalty of one thousand rupees for every day during which such failure continues after contravention of the first such notice, order or direction subject to a maximum of one lakh rupees" shall be substituted; (*ii*) in sub-section (*2*), for the words "punishable with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty, which may extend to ten thousand rupees for each failure and in case of continuing failure, with an additional penalty of one thousand rupees for every day during which such failure continues after contravention of the first such restriction or condition, subject to a maximum of one lakh rupees" shall be substituted;

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(1)	(2)	(3)	(4)	(5)

(*iii*) after sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that in cases where such contravention directly results in significant harm to public health or human life, the offender shall be punishable with imprisonment which may extend to three months, or with fine or with both.";

(*iv*) in sub-section (*3*), for the words "or molests such person after such entry shall be punishable with fine which may extend to one thousand rupees", the words "shall be liable to penalty which may extend to ten thousand rupees" shall be substituted;

(*v*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) Where any person intentionally obstructs a person authorised under this Act, by using or threatening to use force, or by any act of physical interference that prevents such officer from exercising any lawful power or performing any lawful duty under this Act, shall be punishable with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two thousand and five hundred rupees, or with both.

Explanation.—For the purposes of this section, obstruction shall not include any act or omission arising from physical or mental incapacity, unintentional conduct, or circumstances beyond the person's control.".

(*B*) After section 32, the following section shall be inserted, namely:—

"32A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-sections (*1*), (*2*) and (*3*) of section 32, the Administrator may appoint an officer as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the Administrator concerned may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Whoever, aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to an officer one rank higher than the adjudicating officer to be appointed as an appellate authority by the Administrator, in such form and manner as may be prescribed.

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(1)	(2)	(3)	(4)	(5)
				(*3*) An appeal may be admitted after the expiry of the period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) In section 38, for the words, figures and brackets "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted. (*D*) In section 40, in sub-section (*2*), after clause (*eeeeee*), the following clauses shall be inserted, namely:— "(*eeeeeea*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 32A; (*eeeeeeb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 32A;".
23.	1957	14	The Copyright Act, 1957	Section 67 shall be omitted.
24.	1957	20	The Coal Bearing Areas (Acquisition and Development) Act, 1957	In section 23,— (*i*) in the marginal heading, for the word "Penalties", the word "Punishments" shall be substituted; (*ii*) the words "or wilfully obstructs the lawful exercise of any other power conferred by or under this Act, or fails to comply with any order made or direction given under this Act" shall be omitted; (*iii*) for the words "one thousand rupees", the words "one lakh rupees" shall be substituted.
25.	1957	61	The Delhi Development Act, 1957	(*A*) In section 29,—

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(1)	(2)	(3)	(4)	(5)
				(*i*) in the marginal heading, for the word "penalties", the word "punishments" shall be substituted; (*ii*) for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) Any person who whether at their own instance or at the instance of any other person or any body (including a department of Government) undertakes or carries out development of any land in contravention of the master plan or zonal development plan or without the permission, approval or sanction referred to in section 12 or in contravention of any condition subject to which such permission, approval or sanction has been granted, shall be— (*a*) punishable with imprisonment of either description for a term which may extend to three years, if such development relates to utilising, selling or otherwise dealing with any land with a view to the setting up of a colony without a lay out plan; (*b*) liable to penalty which may extend to fifty thousand rupees in any case, other than those referred to in clause (*a*)."; (*iii*) in sub-section (*2*), for the words "punishable with fine which may extend to five thousand rupees and in the case of a continuing offence, with further fine which may extend to two hundred and fifty rupees for every day during which such offence continues after conviction for the first commission of the offence", the words "liable to penalty which may extend to fifty thousand rupees and in case of a continuing contravention, with further penalty which may extend to two thousand and five hundred rupees for every day during which such contravention continues after the order imposing penalty has been passed and confirmed for the first contravention" shall be substituted; (*iv*) for sub-section (*3*), the following sub-sections shall be substituted, namely:— "(*3*) Any person who obstructs the entry of a person authorised under section 28 into or upon any land or building shall for the first contravention be liable to penalty which may extend to ten thousand rupees and for any second or subsequent contravention, to the punishment provided under section 221 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

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(1)	(2)	(3)	(4)	(5)

(*4*) Any person who assaults any person authorised under section 28 to enter into or upon any land or building, after such entry, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.".

(*B*) In section 31, in sub-section (*5*), for the words "punishable with fine which may extend to two hundred rupees for every day during which the non-compliance continues after the service of the order", the words "liable to penalty which may extend to two thousand rupees for every day during which the non-compliance continues after the service of the order" shall be substituted.

(*C*) After section 31A, the following section shall be inserted, namely:—

"31AA. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 29 and sub-section (*5*) of section 31, the Central Government, shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the Central Government may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government to be the appellate authority, in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

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(1)	(2)	(3)	(4)	(5)
				(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*D*) In section 34A,— (*i*) in the opening portion, for the words, brackets and figures “The Code of Criminal Procedure, 1973 (2 of 1974) shall apply to an offence under sub-section (*1*) of section 29”, the words, brackets, figures and letter “The Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023) shall apply to an offence under sub-clause (*a*) of sub-section (*1*) of section 29” shall be substituted; (*ii*) in sub-clause (*1*), for the words and figures “section 42 of that Code”, the words and figures “section 39 of that Sanhita” shall be substituted. (*E*) In section 47, for the words, figures and brackets “section 21 of the Indian Penal Code (45 of 1860)”, the words, brackets and figures “clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)” shall be substituted. (*F*) In section 49,— (*i*) in sub-section (*1*), the words, brackets and figure “other than an offence referred to in sub-section (*2*)” shall be omitted; (*ii*) sub-section (*2*) shall be omitted. (*G*) In section 56, in sub-section (*2*), after clause (*ja*), the following clause shall be inserted, namely:— “(*jaa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 31AA; (*jab*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 31AA;”.
26.	1957	66	The Delhi Municipal Corporation Act, 1957	(*A*) In section 123D,— (*i*) after clause (*a*), the following proviso shall be inserted, namely:— “Provided that no such assessment for an assessment year shall be made after the lapse of seven years from the close of that assessment year;”; (*ii*) for clauses (*b*) and (*c*), the following clause shall be substituted, namely:—

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(1)	(2)	(3)	(4)	(5)

"(*b*) revise any assessment where the information furnished in the return of self-assessment is found to be incorrect or reopen any assessment where it has been detected that there is wilful suppression of information; and";

(*iii*) in clause (*d*), for brackets and letter "(*d*)", the brackets and letter "(*c*)" shall be substituted.

(*B*) For section 152A, the following section shall be substituted, namely:—

"152A. Punishment for wilful default in payment of property tax, furnishing wrong information in return of assessment, etc.—Whoever wilfully makes default in the payment of, or wilfully attempts in any manner whatsoever to evade, any tax, including amount of interest due and penalty levied under this Act, or furnishes any wrong information in the return of assessment, or wilfully fails to furnish in due time the return of property tax, or does not furnish information as asked for under any provision of this Act, he shall, without prejudice to any other penal provision under this Act to which he may be subject, be liable for penalty equal to fifty per cent. of the amount of tax so evaded or sought to be evaded:

Provided that the penalties so imposed shall be in addition to, and not in derogation of, any liability in respect of the payment of tax which the defaulter may have incurred.".

(*C*) In section 153, in sub-section (*1*), for the proviso, the following provisos shall be substituted, namely:—

"Provided that such bill shall be presented in respect of a property tax due in respect of a property after carrying out physical survey or collection of relevant data in respect of that property if it is being assessed for the first time:

Provided further that no such bill shall be necessary in the case of—

(*a*) property tax payable on self-assessment of vacant land or covered space in any building;

(*b*) a tax on vehicles and animals; and

(*c*) a theatre-tax.".

(*D*) In section 305, sub-sections (*3*), (*4*), (*5*), (*6*) and (*7*) shall be omitted.

(*E*) In section 309, sub-section (*2*) shall be omitted.

(*F*) Section 310 shall be omitted.

(*G*) In section 317, in sub-section (*1*), for the words and figures "Except as provided in section 318, no person", the words "No person" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*H*) Section 318 shall be omitted. (*I*) Section 330 shall be omitted. (*J*) In section 336,— (*i*) in sub-section (*1*), the words and figures "or the provisions of section 340", shall be omitted; (*ii*) in sub-section (*3*), the words and figures "or under section 340" shall be omitted. (*K*) Section 340 shall be omitted. (*L*) In section 343,— (*i*) in section (*5*), for the word "Administrator" occurring at both the places, the words "District Judge" shall be substituted; (*ii*) in section (*6*), for the word "Administrator" occurring at both the places, the words "District Judge" shall be substituted; (*M*) In section 345A, in sub-section (*3*), in clause (*b*), for the word "Administrator", the words "District Judge" shall be substituted. (*N*) In section 347B, in sub-section (*1*), clause (*j*) shall be omitted. (*O*) In section 347D,— (*i*) in sub-section (*1*), for the word "Administrator", the words "District Judge" shall be substituted; (*ii*) for sub-section (*3*), the following sub-section shall be substituted, namely:— "(*3*) An appeal against the order of the District Judge shall lie to the High Court of Delhi.". (*P*) In section 351, the words and figures "and section 355" shall be omitted. (*Q*) Section 355 shall be omitted. (*R*) In section 357, sub-section (*3*) shall be omitted. (*S*) Sections 360 and 361 shall be omitted. (*T*) Sections 364 shall be omitted. (*U*) Sections 369 and 370 shall be omitted. (*V*) Sections 373 and 374 shall be omitted. (*W*) Sections 377 and 378 shall be omitted. (*X*) Section 380 shall be omitted. (*Y*) Section 382 shall be omitted. (*Z*) Section 385 shall be omitted. (*ZA*) Section 387 shall be omitted.

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(1)	(2)	(3)	(4)	(5)

(*ZB*) Section 396 shall be omitted.

(*ZC*) Sections 400, 401 and 402 shall be omitted.

(*ZD*) Sections 409, 410 and 411 shall be omitted.

(*ZE*) Section 414 shall be omitted.

(*Z*F) In section 437,—

(*i*) in the marginal heading, the words "or molestation" shall be omitted;

(*ii*) the words "or molest" shall be omitted.

(*ZG*) For section 461, the following section shall be substituted, namely:—

"461. Penalty for certain violations.—Whoever—

(*a*) contravenes any provision of any of the sections, sub-sections, clauses, provisos or other provisions of this Act mentioned in column (1) of the Twelfth Schedule; or

(*b*) fails to comply with any order or direction lawfully given to him or any requisition lawfully made upon him under any of the said sections, sub-sections, clauses, provisos or other provisions,

shall be punishable with penalty specified in that behalf in column (3) of the Twelfth Schedule:

Provided that before invoking section 353, section 354, sub-sections (*1*) and (*2*) of section 357, sub-sections (*4*) and (*5*) of section 399, and sub-section (*5*) of section 430, for the first contravention of the said sections, a warning notice shall be issued to the offender.".

(*ZH*) Section 465 shall be omitted.

(*Z-I*) Section 466A shall be omitted.

(*ZJ*) After section 468, the following sections shall be inserted, namely:—

"468A. Adjudication of penalties.—(*1*) The Commissioner may authorise an officer not below the rank of Assistant Commissioner as an adjudicating officer for holding an inquiry and imposing penalties specified under the Twelfth Schedule, in such manner as may be prescribed, after giving the parties a reasonable opportunity of being heard.

(*2*) The adjudicating officer may summon and enforce the attendance of noticee, or, as the case may be, any person acquainted with the facts and circumstances of the case, to give evidence or to produce any document, which in the opinion of the adjudicating officer may be useful for, or relevant to, the subject matter of the inquiry and if, on such inquiry, adjudicating officer is satisfied that the

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(1)	(2)	(3)	(4)	(5)

person concerned has contravened the provisions of this Act, may, by an order, impose the penalty as specified under the Twelfth Schedule.

468B. Appeal.—(*1*) The Commissioner may authorise an officer not less than one rank above the adjudicating officer to act as an appellate authority.

(*2*) Whosoever aggrieved by an order of the adjudicating officer under section 468A may prefer an appeal to the appellate authority, within thirty days from the date of receipt of the order.

(*3*) The appellate authority may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, either confirming or modifying or setting aside the order appealed against.

(*5*) The appellate authority shall dispose of the appeal within sixty days from the date of filing of such appeal.

(*6*) The amount of penalty imposed under this Act, if not paid, may be recovered as an arrear of tax.".

(*ZK*) In section 474, in sub-section (*1*), after the words "Any police officer may", the words ", on a complaint made by an officer not below the rank of Deputy Commissioner as may be authorised as such by the Administrator," shall be inserted.

(*ZL*) For section 475, the following section shall be substituted, namely:—

"475. Duties of police officers.—It shall be the duty of all police officers to assist all municipal officers and other municipal employees in the exercise of their lawful authority under this Act or any rule, regulation or bye-law made thereunder.".

(*ZM*) For section 482, the following section shall be substituted, namely:—

"482. Penalty for breaches of bye-laws.—(*1*) Any bye-law made under this Act may provide that a contravention thereof shall be liable to penalty which may extend to five hundred rupees.

(*2*) Any such bye-law may also provide that a person contravening the same shall be required to remedy so far as lies in his power, the mischief, if any, caused by such contravention.".

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(*ZN*) For the Twelfth Schedule, the following Schedule shall be substituted, namely:—

"THE TWELFTH SCHEDULE

(*See* section 461)

PENALTIES

Explanation.—The entries in the second column of the Table below under the heading "Subject" are not intended as definitions of the offences prescribed in the provisions mentioned in the first column of the said Table or even as abstracts of those provisions, but are inserted merely as reference to the subject thereof.

Section, sub-section, clause or proviso	Subject	Penalty (in Rupees)
(1)	(2)	(3)
Section 129	Failure to give notice of erection of new building, etc.	500/-
Section 143	Prohibition of advertisement without permission.	5000/-
Section 314, sub-section (*1*), clauses (*a*) and (*b*)	Failure to comply with requisition to show cause for alteration of street or for appearance before the Commissioner.	200/-
Section 315, sub-section (*1*)	Failure to comply with requisition on owner of private street or owner of adjoining land or building to level, etc., such street.	100/-
Section 317, sub-section (*1*)	Prohibition of projections upon streets, etc.	5000/-
Section 317, sub-section (*2*)	Failure to comply with requisition to remove projections from streets.	5000/-
Section 320, sub-section (*1*)	Erection, etc., of structures of fixtures which cause obstruction in streets.	5000/-

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(1)	(2)	(3)	(4)	(5)		
				(1)	(2)	(3)
				Section 321	Deposit, etc., of things in streets.	500/-
				Section 323, sub-sections (*1*) and (*2*)	Tethering of animals and milking of cattle in public streets.	1000/-
				Section 327, sub-section (*2*)	Name of street and number of house not to be destroyed or defaced, etc.	1000/-
				Section 328, sub-section (*1*)	Failure to comply with requisition to repair, protect or enclose a dangerous place.	1000/-
				Section 346, sub-sections (*1*) and (*2*)	Non-compliance with provision as to completion certificates, occupation or use, etc., without permission.	1000/-
				Section 348, sub-sections (*1*) and (*2*)	Failure to comply with requisition to remove structures which are in ruins or likely to fall.	1000/-
				Section 349, sub-section (*1*)	Failure to comply with requisition to vacate buildings in dangerous condition, etc.	1000/-
				Section 353	Failure to provide for collection, removal and deposit of refuse and provision of receptacles.	500/-
				Section 354	Failure to collect and remove filth and polluted matter.	500/-
				Section 356	Failure to comply with requisition for removal of rubbish, etc., from premises used as market, etc.	1000/-

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(1)	(2)	(3)	(4)	(5)		
				(1)	(2)	(3)
				Section 357, sub-section (*1*)	Keeping rubbish and filth for more than twenty-four hours, etc.	100/-
				Section 357, sub-section (*2*)	Allowing filth to flow in streets.	200/-
				Section 362	Failure to provide latrines for premises used by large number of people and to keep them clean and in proper order.	500/-
				Section 363	Failure to comply with requisition to provide latrines for market, cattle shed, cart stand, etc., and to keep them clean and in proper order.	500/-
				Section 366	Failure to comply with requisition to improve buildings unfit for human habitation.	5000/-
				Section 381	Disposal of infected articles without disinfection.	500/-
				Section 383	Sale of food or drink in contravention of restriction or prohibition of the Commissioner.	500/-
				Section 384	Removal or use of water from wells and tanks in contravention of prohibition of Commissioner.	500/-
				Section 386	Removal of infectious corpses in contravention of the provisions of the section.	500/-
				Section 391, sub-section (*1*)	Failure to comply with requisition to close a burning or burial ground.	1000/-

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				Section 391, sub-section (*2*)	Burning or burial of corpses in a burning or burial ground after it has been closed.	1000/-
				Section 392	Removal of corpses by other than prescribed routes.	500/-
				Section 393, sub-section (*1*), clause (*b*)	Failure to give notice for removal of carcasses of dead animals.	100/-
				Section 397, sub-sections (*1*), (*2*) and (*3*)	Commission of nuisances.	500/-
				Section 398	Failure to comply with requisition for removal or abatement of nuisance.	1000/-
				Section 399, sub-section (*4*)	Dogs not to be at large in a street without being secured by a chain lead.	1000/-
				Section 399, sub-section (*5*)	Ferocious dogs at large without being muzzled, etc.	1000/-
				Section 403	Failure to comply with requisition to render buildings, wells, etc., safe.	1000/-
				Section 404	Failure to comply with requisition to enclose land used for improper purposes.	500/-
				Section 406, sub-section (*1*)	Sale in municipal markets without permission.	200/-
				Section 407, sub-sections (*1*) and (*2*)	Use of places as private markets without a licence and use of places other than a municipal slaughter house as slaughter houses.	500/-

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				Section 407, sub-section (*2*), proviso (*a*)	Non-compliance with conditions imposed by Commissioner.	200/-
				Section 415	Carrying on butcher's, fish-monger's or poulterer's trade without licence etc.	200/-
				Section 416	Establishment of factory, etc., without permission.	5000/-
				Section 417	Certain things not to be kept and certain trades and operations not to be carried on without a licence.	1000/-
				Section 418, sub-section (*3*)	Keeping, abandonment or tethering of animals, etc.	200/-
				Section 419, sub-section (*5*)	Use of premises in contravention of declaration.	500/-
				Section 420	Hawking articles for sale without a licence, etc.	200/-
				Section 421	Keeping a lodging house, eating house, tea shop, etc., without licence or contrary to licence.	1000/-
				Section 422	Keeping open theatre, circus or other place of public amusement without licence or contrary to terms of licence.	1000/-
				Section 430, sub-section (*5*)	Failure to produce licence or written permission.	100/-
				Section 437	Obstruction in execution of work.	500/-
				Section 444, sub-section (*4*)	Failure to comply with requisition to state the name and address of owners of premises.	200/-

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Section 495	Obstruction of Mayor or any municipal authority, etc.	500/-
Section 496	Removal of any mark set up for indicating level, etc.	200/-
Section 497	Removal etc., of notice exhibited by or under orders of the Corporation, Commissioner, etc.	100/-
Section 498	Unlawful removal of earth, sand or other material or deposit of any matter or making of any encroachment from any land vested in the Corporation.	500/-".

27. 1957 67 The Mines and Minerals (Development and Regulation) Act, 1957

(*A*) In section 21,—

(*i*) for sub-section (*2*), the following sub-sections shall be substituted, namely:—

"(*2*) Whoever contravenes the provisions of the rules made under section 23C shall be punishable with imprisonment for a term which may extend to two years or with fine which may extend to five lakh rupees, or with both, and in the case of a continuing contravention, with additional fine which may extend to fifty thousand rupees for every day during which such contravention continues after conviction for the first such contravention.

(*2A*) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of section 25B or section 25C within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both.";

(*ii*) in sub-section (*6*), for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted.

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(*B*) After section 25, the following sections shall be inserted, namely:—

"25A. Penalty.—(*1*) Whoever contravenes the provisions of the rules made under the Act, other than those rules made under section 23C, or the terms and conditions of mineral concession granted under this Act shall be liable to a penalty which may extend to fifty lakh rupees.

(*2*) Where any person continues contravention made under sub-section (*1*), even after direction of the adjudicating officer appointed under section 25B regarding such contravention, he shall be liable to additional penalty of fifty thousand rupees for every day during which such contravention continues.

25B. Adjudication of penalties.—(*1*) For the purposes of adjudication of penalties under section 25A, for contravention of the rules relating to mining plan, mine closure plan, submission of reports to Indian Bureau of Mines or other authority subordinate to the Central Government and other functions of Central Government or an authority or officer subordinate to such Government, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer, for holding an inquiry and imposing penalties in the manner, as may be prescribed by the Central Government:

Provided that the Central Government may appoint as many adjudicating officers as may be required.

(*2*) The State Government, for the purpose of determining the penalties under section 25A, other than those covered under sub-section (*1*), shall appoint an officer not below the rank of Joint Secretary to the State Government to be the adjudicating officer, for holding an inquiry and imposing penalties in the manner, as may be prescribed by the Central Government:

Provided that the State Government may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

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				25C. Appeal.—(*1*) Whoever aggrieved by the order passed by the adjudicating officer under section 25B may, within thirty days from the date of receipt of order, prefer an appeal to an officer not below the rank of Joint Secretary to the Government of India, who shall be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), it shall not be entertained by the appellate authority unless the person has deposited with the said authority ten per cent. of the amount of the penalty imposed by the adjudicating officer. (*5*) An appeal under this section shall be disposed of within sixty days from the date of filing. 25D. Power of Central Government to make rules in respect of adjudication and appeal.—(*1*) The Central Government may, by notification in the Official Gazette, make rules for regulating the adjudication of penalty and appeal and for purposes connected therewith. (*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:— (*a*) the manner of holding an inquiry and imposing penalties under sub-sections (*1*) and (*2*) of section 25B; and (*b*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*1*) of section 25C.”.
28.	1960	24	The Delhi Land Holdings (Ceiling) Act, 1960	(*A*) In section 23,— (*i*) in sub-section (*1*), for the words “shall be punishable with imprisonment for a term which may extend to six months and with fine which may extend to one thousand rupees”, the words “shall be liable to penalty which may extend to ten thousand rupees” shall be substituted;

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(*ii*) in sub-section (*2*), for the words "punishable with fine which may extend to one thousand rupees", the words "liable to penalty which may extend to ten thousand rupees" shall be substituted.

(*B*) After section 23, the following sections shall be inserted, namely:—

"23A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 23, the State Government may appoint an officer not below the rank of Sub-Divisional Magistrate (Revenue Assistant) to be the adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the State Government may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by an order passed by the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to an officer not below the rank of Additional District Magistrate or Deputy Commissioner (Revenue), as may be appointed by the State Government as an appellate authority, in such form and manner as may be prescribed.

(*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may think fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(*C*) In section 27, in sub-section (*2*), after clause (*l*), the following clauses shall be inserted, namely:—

"(*la*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 23A;

(*lb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 23A.".

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29.	1961	52	The Apprentices Act, 1961	(*A*) In section 2,— (*i*) after clause (*aaa*), the following clause shall be inserted, namely:— '(*aaaa*) "advisory" means a written notice issued directing the employer or establishment or any other person to comply with the provisions of this Act or the rules made thereunder within a specified period, without imposing any penalty in such format as may be prescribed;'; (*ii*) after clause (*q*), the following clause shall be inserted, namely:— '(*qa*) "warning" means a written notice issued cautioning the employer or establishment or any other person that continued or repeated non-compliance with the provisions of this Act or the rules made thereunder in such manner and format as may be prescribed;'. (*B*) For section 30, the following section shall be substituted, namely:— "30. Offences and penalties for contravention of provisions of the Act or rules made thereunder.—(*1*) If any employer or any other person— (*a*) contravenes the provisions of this Act and rules relating to the number of apprentices which he is required to engage; or (*b*) required to furnish any information or return— (*i*) refuses or neglects to furnish such information or return; or (*ii*) furnishes or causes to be furnished any information or return which is false and which he either knows or believes to be false or does not believe to be true; or (*iii*) refuses to answer or gives a false answer to any question necessary for obtaining any information required to be furnished by him; or (*c*) refuses or wilfully neglects to afford the Central or the State Apprenticeship Adviser or such other person, not below the rank of an Assistant Apprenticeship Adviser, as may be authorised by the Central or the State Apprenticeship Adviser in writing in this behalf any reasonable facility for making any entry, inspection, examination or inquiry authorised by or under this Act; or (*d*) requires an apprentice to work overtime without the approval of the Apprenticeship Adviser; or

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(*e*) employs an apprentice on any work which is not connected with his training; or

(*f*) makes payment to an apprentice on the basis of piece-work; or

(*g*) requires an apprentice to take part in any output bonus or incentive scheme; or

(*h*) engages as an apprentice a person who is not qualified for being so engaged; or

(*i*) fails to carry out the terms and conditions of a contract of apprenticeship,

shall be liable for the first contravention with an advisory to be complied within thirty days; for the second contravention, be liable to warning to be complied within fifteen days; and for every subsequent contravention, be liable to penalty of not less than one thousand rupees but which may extend to five thousand rupees.

(*2*) The provisions of this section shall not apply to any establishment or industry which the Central Government may, by order exempt with effect from such date as may be mentioned therein.".

(*C*) In section 31, for the words and figures "for which no punishment is provided in section 30, he shall be punishable with fine which shall not be less than one thousand rupees but may extend to three thousand rupees", the words and figures "or of any rules made thereunder for which no penalty is provided in section 30, he shall be liable for the first contravention with an advisory to be complied within thirty days; for the second contravention, be liable to warning to be complied within fifteen days; and for every subsequent contravention, be liable to penalty of not less than one thousand rupees but which may extend to five thousand rupees" shall be substituted.

(*D*) After section 31, the following section shall be inserted, namely:—

"31A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under this Act, the appropriate Government may, by an order published in the Official Gazette, appoint one or more adjudicating officers, not below the rank of Assistant Apprenticeship Adviser, as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

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				(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to the appellate authority who shall be an officer not below the rank of Deputy Apprenticeship Adviser, appointed by the appropriate Government, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*E*) In section 37, sub-section (*2*) shall be omitted.
30.	1962	50	The Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962	(*A*) In section 15,— (*i*) in the marginal heading, for the word "Penalty", the word "Punishments" shall be substituted; (*ii*) for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) Whoever wilfully obstructs any person in doing any of the acts authorised by section 4 or section 7 or section 8 or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4 or wilfully does any act prohibited under section 9, shall,— (*a*) for the first contravention, be liable to penalty which may extend to one lakh rupees; (*b*) for the second or any subsequent contraventions, be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one lakh rupees, or with both."; (*iii*) in sub-section (*2*), for the words "ten years", the words "three years" shall be substituted; (*iv*) in sub-section (*4*), for the words "ten years but may extend to imprisonment for life or death", the words "five years but may extend to imprisonment for life" shall be substituted.

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				(*B*) After section 15, the following sections shall be inserted, namely:— "15A. Adjudication of penalties.—(*1*) For the purpose of adjudication of penalties under clause (*a*) of sub-section (*1*) of section 15, the Central Government shall appoint an officer not below the rank of Joint Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 15B. Appeal.—(*1*) Every appeal against the order of the adjudicating authority under this section shall lie with the Appellate Tribunal referred to in section 30 of the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) and the provisions contained in sections 33, 34, 35 and 36 of that Act, shall, *mutatis mutandis* apply, in relation to every such appeal. (*2*) The provisions contained in section 37 of the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) shall *mutatis mutandis* apply, in relation to every appeal against the order of the Appellate Tribunal referred to in sub-section (*1*).". (*C*) In section 17, in sub-section (*2*), after clause (*b*), the following clause shall be inserted, namely:— "(*c*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 15A;".
31.	1963	41	The Textiles Committee Act, 1963	(*A*) In section 17, in sub-section (*2*),— (*i*) in the long line, for the words "conviction, be punishable", the words "contravention, be" shall be substituted; (*ii*) for clauses (*i*) and (*ii*), the following clauses shall be substituted, namely:— "(*i*) warned at the first instance; (*ii*) liable to penalty which may extend to twenty-five lakh rupees in case of continuing or repeated contravention.". (*B*) After section 17, the following section shall be inserted, namely:— "17A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under clauses (*i*) and (*ii*) of sub-section (*2*) of section 17, the Central Government shall appoint an officer not below the rank of Director to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

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				Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to an officer not below the rank of Joint Secretary to the Government of India as an appellate authority who shall be appointed by the Central Government, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*C*) In section 18,— (*i*) in sub-section (*1*), after the words “punished accordingly”, the words, brackets and figures “as per the provisions specified under clauses (*i*) and (*ii*) of sub-section (*2*) of section 17” shall be inserted; (*ii*) in sub-section (*2*), after the words “punished accordingly”, the words, brackets and figures “as per the provisions specified under clauses (*i*) and (*ii*) of sub-section (*2*) of section 17” shall be inserted. (*D*) Sections 19 and 20 shall be omitted. (*E*) In section 22, in sub-section (*2*), after clause (*e*), the following clauses shall be inserted, namely:— “(*ea*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 17A; (*eb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 17A;”.
32.	1963	45	The Administrators-General Act, 1963	In section 34, in sub-section (*2*), for the words “imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both”, the words “fine which may extend to ten thousand rupees” shall be substituted.

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33.	1966	4	The Seamen's Provident Fund Act, 1966	(*A*) In section 16,— (*i*) in sub-section (*1*), for the words "one year", the words "six months" shall be substituted; (*ii*) in sub-section (*2*), for the words "shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both", the words "shall be liable to penalty which may extend to one lakh rupees" shall be substituted; (*iii*) in sub-section (*3*), for the words "be punishable with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both", the words "be liable to penalty which may extend to one lakh rupees" shall be substituted; (*iv*) in sub-section (*4*), for the words "cognizance of any offence punishable under this Act or under the Scheme except on a report in writing", the words, brackets and figure "cognizance of an offence punishable under sub-section (*1*) of this section except on a report in writing" shall be substituted; (*v*) after sub-section (*4*), the following sub-section shall be inserted, namely:— "(*5*) The offence under sub-section (*1*) of this section may be compounded for the first contravention by an officer authorised by the Central Government by notification in this behalf.". (*B*) After section 16, the following section shall be inserted, namely:— "16A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-sections (*2*) and (*3*) of section 16, the Central Government shall appoint the Seamen's Provident Fund Commissioner as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to an officer not below the rank of Director, Directorate General of Shipping, appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed.

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(*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may think fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(*C*) After section 24, the following section shall be inserted, namely:—

"24A. Power of Central Government to make rules.—(*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 16A;

(*b*) the form and manner of preferring an appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 16A.

(*3*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

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34.	1968	27	The Civil Defence Act, 1968	(*A*) In section 11,— (*i*) in sub-section (*1*), for the words "shall be punishable with fine which may extend to five hundred rupees, and where such neglect or refusal is a continuing one, with a further fine which may extend to fifty rupees", the words "shall be liable to penalty which may extend to five hundred rupees, and where such neglect or refusal is a continuing one, with a further penalty which may extend to fifty rupees" shall be substituted; (*ii*) in sub-section (*2*), for the words "shall be punishable with fine which may extend to five hundred rupees, and where such negligence or failure is a continuing one, with a further fine which may extend to fifty rupees", the words "shall be liable to penalty which may extend to five hundred rupees, and where such negligence or failure is a continuing one, with a further penalty which may extend to fifty rupees" shall be substituted. (*B*) After section 11, the following section shall be inserted, namely:— "11A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-sections (*1*) and (*2*) of section 11, the State Government may appoint the Controller of Civil Defence as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the State Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*), may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the State Government as an appellate authority, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

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				(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) After section 19, the following section shall be inserted, namely:— "19A. Power of Central Government to make rules.—(*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act. (*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:— "(*a*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 11A; (*b*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 11A.".
35.	1970	39	The Patents Act, 1970	(*A*) In CHAPTER XX, for the Chapter heading "PENALTIES", the heading "PUNISHMENTS" shall be substituted. (*B*) After section 118, the following proviso shall be inserted, namely:— "Provided that in the case of contravention of section 39, if in the opinion of the Central Government the invention was not relevant for defence purpose or atomic energy at the time of such contravention, the provisions contained in this section shall not apply.". (*C*) Section 119 shall be omitted.
36.	1971	40	The Public Premises (Eviction of Unauthorised Occupants) Act, 1971	(*A*) For section 11, the following section shall be substituted, namely:— "11. Offences and contraventions.—(*1*) If any person unlawfully occupies any public premises, including land, other than public premises providing residential accommodation, he shall be punishable with simple imprisonment for a term which may extend to six months, or with fine which shall be five per cent. of the land value for every year of occupation, or with both.

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				(*2*) If any person unlawfully occupies any public premises providing residential accommodation, such person shall be liable to penalty of forty times the rate of licence fee for that residential accommodation for the first month and shall increase in telescopic method from second month onwards at the rate of ten per cent. per month: Provided that a person who, having been lawfully in occupation of any public premises or residential accommodation by virtue of any authority (whether by way of grant, allotment or by any other mode whatsoever) continues to be in occupation of such premises after such authority has ceased to be valid, shall not be guilty of the offence or contravention referred to in sub-section (*1*) or under this sub-section. (*3*) If any person who has been evicted from any public premises under this Act, including land but other than public premises providing residential accommodation, again occupies the premises without authority for such occupation, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both. (*4*) If any person who has been evicted from any public premises for residential accommodation under this Act, again occupies the premises without authority for such occupation, he shall be liable to penalty of fifty times the rate of licence fee for that residential accommodation for the first month and shall increase in telescopic method from second month onwards at the rate of ten per cent. per month. (*5*) Any magistrate convicting a person under sub-section (*3*) may make an order for evicting that person summarily and he shall be liable to such eviction without prejudice to any other action that may be taken against him under this Act.". (*B*) In section 11A,— (*i*) in the opening portion, for the words and figures "The Code of Criminal Procedure, 1973 (2 of 1974) shall apply to an offence under section 11", the words and figures "The Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), shall apply to offences under sub-sections (*1*) and (*3*) of section 11" shall be substituted; (*ii*) in clause (*ii*), in sub-clause (*1*), for the words and figures "section 42 of the Code", the words and figures "section 39 of the Sanhita" shall be substituted. (*C*) After section 11A, the following section shall be inserted, namely:—

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				"11B. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-sections (*2*) and (*4*) of section 11, the Central Government shall appoint an officer at least one rank higher than the Estate Officer as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".
				(*D*) In section 18, in sub-section (*2*), after clause (*ea*), the following clauses shall be inserted, namely:— "(*eb*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 11B; (*ec*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 11B;".
37.	1972	13	The Marine Products Export Development Authority Act, 1972	(*A*) In section 20, in sub-section (*3*), for the words "not less than", the word "of" shall be substituted. (*B*) For section 24, the following section shall be substituted, namely:—

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				"24. Penalty for failure to produce books and records.—Any person who, having control over or custody of any account book or other record, fails to produce such book or record when required to do so by or under this Act, shall be liable to penalty which may extend to ten thousand rupees.". (*C*) In section 25A, in sub-section (*1*),— (*i*) after the words "penalties under", the words and figures "section 11, section 12," shall be inserted; (*ii*) the words, brackets and letter "clause (*b*) of" shall be omitted. (*D*) After section 25A, the following section shall be inserted, namely:— "25B. Officers and employees of Authority to be public servants.—All officers and other employees of the Authority, when acting or purporting to act in pursuance of any of the provisions of this Act, shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).". (*E*) Section 27 shall be omitted.
38.	1972	57	The General Insurance Business (Nationalisation) Act, 1972	(*A*) In section 30, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty lakh rupees or the value of the property, whichever is higher, in respect of each contravention, and if he persists in such contravention, to a further penalty which may extend to fifty thousand rupees for every day during which the contravention continues" shall be substituted. (*B*) After section 30, the following section shall be inserted, namely:— "30A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 30, the Central Government shall appoint an officer not below the rank of Joint Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

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				(2) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*C*) In section 39, in sub-section (*2*), after clause (*e*), the following clauses shall be inserted, namely:— “(*ea*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 30A; (*eb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 30A;”.
39.	1972	78	The Richardson and Cruddas Limited (Acquisition and Transfer of Undertaking) Act, 1972	(*A*) In section 24,— (*i*) in sub-section (*1*), in the long line, for the words “shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both”, the words “shall be liable to penalty which may extend to two lakh rupees” shall be substituted; (*ii*) for the proviso, the following proviso shall be substituted, namely:— “Provided that the adjudicating officer holding an inquiry under clause (*a*), (*b*) or (*c*) may, at the time of imposing penalties on the person found liable, order him to deliver up or refund, within a period to be fixed by the adjudicating officer, any property or money wrongfully withheld or wrongfully obtained or any document wilfully withheld or not furnished.”; (*iii*) sub-section (*2*) shall be omitted.

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(*B*) After section 24, the following section shall be inserted, namely:—

"24A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-section (*1*) of section 24, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India, as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the Central Government may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer not below the rank of Joint Secretary to the Government of India, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed.

(*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If a penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(*C*) Sections 25 and 26 shall be omitted.

(*D*) In section 31, in sub-section (*2*), after clause (*b*), the following clauses shall be inserted, namely:—

"(*ba*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 24A;

(*bb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 24A;".

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40.	1974	47	The Oil Industry (Development) Act, 1974	(*A*) In section 23,— (*i*) in the marginal heading, for the word "Penalties", the word "Punishments" shall be substituted; (*ii*) in clause (*a*), after the words "or does not believe to be true", the words "shall be liable to penalty which may extend to five crore rupees" shall be inserted; (*iii*) in clause (*b*), for the words "punishable with imprisonment which may extend to one year, or with fine which may extend to five thousand rupees, or with both", the words and figures "deemed to have committed an offence under section 221 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted. (*B*) After section 23, the following section shall be inserted, namely:— "23A. Certain persons to be public servants.—Member, officer or any other employee of the Board empowered by the Central Government, while exercising any power or performing any duty under this Act, shall be deemed to be a public servant within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).". (*C*) For section 24, the following sections shall be substituted, namely:— "24. Adjudication of penalties.—For the purpose of adjudicating penalties under clause (*a*) of section 23, the Central Government shall appoint an officer not below the rank of Joint Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 24A. Appeal.—(*1*) Every appeal against the order of the adjudicating officer under section 24, shall lie with the Appellate Tribunal referred to in section 30 of the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) and the provisions contained in sections 33, 34, 35 and 36 of that Act, shall, *mutatis mutandis* apply, in relation to every such appeal. (*2*) The provisions contained in section 37 of the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) shall *mutatis mutandis* apply, in relation to every appeal against the order of the Appellate Tribunal referred to in sub-section (*1*).". (*D*) For section 25, the following section shall be substituted, namely:—

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				'25. Offence or contravention by companies.—(*1*) Where an offence or a contravention under this Act has been committed by a company, every person who, at the time the offence or the contravention was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence or liable for the contravention and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment or penalty, if he proves that the offence or the contravention was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence or the contravention. (*2*) Notwithstanding anything contained in sub-section (*1*), where an offence or a contravention under this Act has been committed by a company and it is proved that the offence or the contravention has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence or liable for that contravention and shall be liable to be proceeded against and punished accordingly. *Explanation*.—For the purposes of this section— (*a*) "company" means any body corporate and includes a firm or other association of individuals; and (*b*) "director", in relation to a firm, means a partner in the firm.'. (*E*) In section 31, in sub-section (*2*), after clause (*o*), the following clause shall be inserted, namely:— "(*oa*) the manner of holding an inquiry and imposing penalties under section 24;".
41.	1978	34	The Delhi Police Act, 1978	(*A*) In section 59, in sub-section (*2*),— (*i*) in clause (*c*), the words, brackets and figures "sub-section (*1*) of section 108" shall be omitted; (*ii*) in clause (*e*), the words and figures "section 101, section 102 or" shall be omitted. (*B*) For section 85, the following section shall be substituted, namely:— "85. Causing obstruction and annoyance by performances, etc.—No person shall, in contravention of any regulation made by the Commissioner of Police, exhibit any mimetic, musical or other performances of

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such a nature as may attract crowds, whereby any obstruction to passengers or annoyance to the residents in the vicinity may be occasioned.".

(*C*) Sections 88, 89 and 90 shall be omitted.

(*D*) Section 95 shall be omitted.

(*E*) For section 97, the following section shall be substituted, namely:—

"97. Penalties for offences under sections 80 to 87 and sections 91 to 94 or section 96.—Any person who contravenes any of the provisions of sections 80 to 87, sections 91 to 94 or section 96 shall, on conviction, be punished with fine which may extend to one hundred rupees, or, in default of payment of such fine, with imprisonment for a term not exceeding eight days.".

(*F*) Sections 98 and 99 shall be omitted.

(*G*) Sections 101, 102 and 103 shall be omitted.

(*H*) In section 104, for the words and figures "mentioned in section 410 of the Indian Penal Code (45 of 1860) or by any offence punishable under section 417, section 418, section 419 or section 420 of the said Code", the words and figures "mentioned in section 317 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023) or by any offence punishable under section 318 or section 319 of the said Sanhita" shall be substituted.

(*I*) In section 105, for the words and figures "meaning of section 410 of the Indian Penal Code (45 of 1860) or property in respect of which any offence punishable under section 417, section 418, section 419 or section 420 of the said Code", the words and figures "meaning of section 317 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023) or by any offence punishable under section 318 or section 319 of the said Sanhita" shall be substituted.

(*J*) Section 106 shall be omitted.

(*K*) Section 108 shall be omitted.

(*L*) In section 110,—

(*i*) in the marginal heading, for the word "Penalty", the word "Punishment" shall be substituted;

(*ii*) for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) if the regulation was made under clause (*i*), (*j*), sub-clause (*ii*) of clause (*s*) or clause (*v*) of sub-section (*1*) of section 28, with imprisonment for a term which may extend to eight days, or with fine which may extend to fifty rupees, or with both;

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(1)	(2)	(3)	(4)	(5)
				(*ba*) if the regulation was made under clause (*d*), (*h*), or sub-clause (*i*) of clause (*s*) of sub-section (*1*) of section 28, with fine which may extend to two hundred and fifty rupees;".
				(*M*) Section 112 shall be omitted.
				(*N*) In section 122, in clause (*b*), sub-clauses (*iii*) and (*iv*) shall be omitted.
42.	1980	70	The Hind Cycles Limited and Sen-Raleigh Limited (Nationalisation) Act, 1980	(*A*) In section 27, in the long line, for the words "shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both", the words "shall be liable to penalty which may extend to one lakh and twenty-five thousand rupees" shall be substituted.
				(*B*) After section 27, the following section shall be inserted, namely:—
				"27A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 27, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:
				Provided that the Central Government may appoint as many adjudicating officers as may be required:
				Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.
				(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the receipt of such order, prefer an appeal to such officer not below the rank of Joint Secretary to the Government of India, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed.
				(*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.
				(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit.
				(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

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				(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*C*) Section 28 shall be omitted. (*D*) In section 31, in sub-section (*2*), after clause (*c*), the following clauses shall be inserted, namely:— “(*ca*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 27A; (*cb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 27A;”.
43.	1981	31	The Dalmia Dadri Cement Limited (Acquisition and Transfer of Undertakings) Act, 1981	(*A*) In section 28, in the long line, for the words “shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both”, the words “shall be liable to penalty which may extend to one lakh and twenty-five thousand rupees” shall be substituted. (*B*) After section 28, the following section shall be inserted, namely:— “28A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 28, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the receipt of such order, prefer an appeal to such officer not below the rank of Joint Secretary to the Government of India, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

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				(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) Section 29 shall be omitted. (*D*) In section 30, in sub-section (*2*), after clause (*c*), the following clauses shall be inserted, namely:— "(*ca*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 28A; (*cb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 28A.".
44.	1981	29	The British India Corporation Limited (Acquisition of Shares) Act, 1981	Sections 17, 18 and 19 shall be omitted.
45.	1981	42	The Maritime Zones of India (Regulation of Fishing by Foreign Vessels) Act, 1981	(*A*) Sections 11 and 12 shall be omitted. (*B*) In section 13, in sub-section (*1*), the words and figures "or section 11 or section 12" shall be omitted. (*C*) In section 15, in the long line, for the words "with imprisonment for a term which may extend to one year or with fine not exceeding rupees fifty thousand or with both", the words "with fine not exceeding rupees thirty-five lakh for vessels of less than twenty-four meters overall length and rupees seventy-five lakh for vessels of twenty-four metres or more overall length" shall be substituted.
46.	1984	17	The Inchek Tyres Limited and the National Rubber Manufacturers Limited (Nationalisation) Act, 1984	(*A*) In section 27, in the long line, for the words "shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both", the words "shall be liable to penalty which may extend to one lakh rupees" shall be substituted. (*B*) After section 27, the following section shall be inserted, namely:—

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(1)	(2)	(3)	(4)	(5)
				"27A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 27, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India, as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the receipt of such order, prefer an appeal to such officer not below the rank of Joint Secretary to the Government of India, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) Section 28 shall be omitted. (*D*) In section 31, in sub-section (*2*), after clause (*c*), the following clauses shall be inserted, namely:— "(*ca*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 27A; (*cb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 27A;".
47.	1985	10	The Calcutta Metro Railway (Operation and Maintenance) Temporary Provisions Act, 1985	(*A*) For section 9, the following section shall be substituted, namely:— "9. Smoking.—(*1*) No person shall smoke in any compartment or carriage of the metro railway or in any underground metro railway station.

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(*2*) Any person who contravenes the provisions of sub-section (*1*) shall be liable to penalty of two thousand rupees and forfeiture of his pass or ticket, and may also be removed from the compartment by any metro railway servant.

(*3*) If the person refuses to pay the penalty mentioned in sub-section (*2*), he shall be produced before the competent court wherein, he shall be punishable with a fine which may extend up to five thousand rupees:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand rupees.".

(*B*) For section 10, the following section shall be substituted, namely:—

"10. Drunkenness or nuisance upon the metro railway.—(*1*) If any person is in a state of intoxication and there conducts himself in such a manner as to cause annoyance to any person, he shall be removed from the metro railway by any metro railway servant and shall, in addition to the forfeiture of his pass or ticket, be punishable with simple imprisonment for a term which may extend to twenty-four hours, or with fine which may extend to one thousand rupees, or with both.

(*2*) If any person,—

(*a*) commits any nuisance or act of indecency or uses abusive or obscene language; or

(*b*) wilfully or without excuse interferes with any amenity provided by the metro railway administration so as to affect the comfortable travel of any passenger,

he shall be punishable with fine which may extend to two hundred and fifty rupees and shall also be liable to forfeiture of the fare which he may have paid or any pass or ticket which he may have obtained or purchased, or be removed from such carriage or part by any metro railway official authorised by the metro railway administration in this behalf.

(*3*) If any metro railway official is in a state of intoxication while on duty, where the improper performance of the duty would be likely to endanger the safety of any passenger travelling or being upon the metro railway, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.".

(*C*) In section 13,—

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				(*i*) for sub-section (*1*), the following sub-sections shall be substituted, namely:— "(*1*) If any person enters upon or into any part of a metro railway without lawful authority, he shall be liable to a penalty of five hundred rupees. (*1A*) If the person refuses to pay the penalty mentioned in sub-section (*1*), the violator shall be produced before the competent court, wherein he shall be punishable with imprisonment for a term which may extend up to three months, or with fine which may extend up to five thousand rupees, or with both: Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than imprisonment for one month or a fine of two thousand rupees. (*1B*) If any person having lawfully or unlawfully entered upon or into any part of metro railway misuses such property and refuses to leave, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both: Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of five hundred rupees. (*1C*) Any person referred to in sub-sections (*1A*) and (*1B*) may be removed from the metro railway by any metro railway servant or by any other person whom such metro railway servant may call to his aid.". (*D*) After section 17, the following section shall be inserted, namely:— "17A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-section (*3*) of section 9 and sub-section (*1*) of section 13 of this Act, the metro railway administration shall appoint an officer of or above the rank of Assistant Sub-Inspector in Railway Protection Force or officers not below the rank of Group 'C' in commercial, operating or vigilance Department of metro railway as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be specified: Provided that the metro railway administration may appoint as many adjudicating officers as may be required:

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				Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to an officer at least one rank higher than the adjudicating officer, as may be appointed by the metro railway administration as an appellate authority, in such form and manner as may be specified. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*E*) After section 22, the following section shall be inserted, namely:— “22A. Power of metro railway administration to make regulations.—(*1*) The metro railway administration may, with the previous approval of the Central Government, make regulations not inconsistent with this Act and the rules made thereunder, to provide for all matters for which provisions are necessary or expedient for the purpose of giving effect to the provisions of this Act. (*2*) Every regulation made by a metro railway administration under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or both Houses agree that the regulation should not be made, the regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation.”.

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48.	1985	22	The Handlooms (Reservation of Articles for Production) Act, 1985	(*A*) In section 10, for clause (*a*), the following clause shall be substituted, namely:— "(*a*) shall be punishable with imprisonment for a term which may extend to three months or with a fine of not less than ten thousand rupees but may extend up to twenty-five thousand rupees per loom by which the said article or class of articles is produced, or with both and in the case of a continuing or repeated contravention, with an additional fine of one thousand rupees per loom per day which may extend up to five thousand rupees per loom per day during which period such contravention continues or repeated after conviction for the first such contravention;". (*B*) In section 11, for the words "punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both", the words "punishable with fine of not less than ten thousand rupees but may extend to twenty-five thousand rupees" shall be substituted.
49.	1985	82	The Inland Waterways Authority of India Act, 1985	(*A*) In section 34, in sub-section (*2*), after clause (*h*), the following clauses shall be inserted, namely:— "(*ha*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 35A; (*hb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 35A; and". (*B*) In section 35, in sub-section (*3*), for the words "punishable with fine which may extend to five hundred rupees and in the case of continuing contravention with an additional fine which may extend to twenty rupees during which such contravention continues after conviction for the first such contravention", the words "liable to penalty which may extend to five hundred rupees and in case of continuing contravention with an additional penalty which may extend to five hundred rupees during which such contravention continues after imposition of penalty for the first such contravention" shall be substituted. (*C*) After section 35, the following section shall be inserted, namely:— "35A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sub-section (*3*) of section 35, the Authority shall appoint an officer not below the rank of Deputy Director or an officer equivalent in rank to the Under Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

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				Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the receipt of such order, prefer an appeal to such officer not below the rank of Director or an officer equivalent in rank to the Deputy Secretary to the Government of India, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may think fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".
50.	1986	2	The Agricultural and Processed Food Products Export Development Authority Act, 1985	(*A*) In section 19, in sub-section (*3*), for the words "punishable with imprisonment for a term which may extend to one year, or with fine, or with both", the words "liable to penalty of not less than ten thousand rupees and not exceeding twice the value of goods, in respect of which such order has been made" shall be substituted. (*B*) For section 22, the following section shall be substituted, namely:— "22. Penalty for making false reports.—Any person who, being required by or under this Act,— (*i*) fails to furnish any return shall be liable— (*a*) for the first contravention with a warning; (*b*) for any subsequent contravention, to penalty of not less than ten thousand rupees but which may extend to fifty thousand rupees; (*ii*) furnishes a return containing any particular which is false and which he knows to be false or does not believe to be true, shall be liable to penalty of not less than ten thousand rupees but which may extend to one lakh rupees.".

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(*C*) Section 23 shall be omitted.

(*D*) For section 24, the following section shall be substituted, namely:—

"24. Other penalties.—Whoever contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules made hereunder other than the provisions, the punishment for the contravention whereof has been provided for in sections 19 and 22 shall be liable,—

(*a*) for the first contravention with a warning;

(*b*) for any subsequent contravention to penalty of not less than ten thousand rupees, and not exceeding an amount equivalent to the value of goods, in respect of which such contravention has been made; and

(*c*) in case of a continuing contravention, a penalty of one thousand rupees for every day during which such contravention continues, provided that the total quantum of penalty for a continuing contravention shall not exceed twice the value of goods, in respect of which such order has been made.".

(*E*) After section 25, the following section shall be inserted, namely:—

"25A. Adjudication of penalties.—(*1*) For the purpose of adjudging penalties under this Act, the Chairman shall appoint the Secretary to the Authority or any other officer equivalent to the rank of Secretary authorised by the Central Government, as the case may be, as an adjudicating officer for holding an inquiry and imposing penalty in such manner as may be prescribed:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to the Chairman who shall be an appellate authority, in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

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				(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*F*) Section 26 shall be omitted. (*G*) After section 26 as so omitted, the following section shall be inserted, namely:— "26A. Officers and employees of Authority to be public servants.—All officers and other employees of the Authority, when acting or purporting to act in pursuance of any of the provisions of this Act, shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).". (*H*) In section 32, in sub-section (*2*), after clause (*m*), the following clauses shall be inserted, namely:— "(*ma*) the manner of holding inquiry and imposing penalties under sub-section (*1*) of section 25A; (*mb*) the form and manner of preferring appeal to the Chairman against the order of adjudicating officer under sub-section (*2*) of section 25A;".
51.	1988	59	The Motor Vehicles Act, 1988	(*A*) In section 8, sub-section (*8*) shall be omitted. (*B*) In section 9, sub-section (*9*) shall be omitted. (*C*) In section 12, sub-section (*4*) shall be omitted. (*D*) In section 14, in sub-section (*2*), after clause (*iv*), the following proviso shall be inserted, namely:— "Provided that every driving licence shall, notwithstanding its expiry under this sub-section, continue to be effective for a period of thirty days from the date of such expiry.". (*E*) In section 15,— (*i*) in sub-section (*1*), for the word "expiry", the word "renewal" shall be substituted; (*ii*) for the first proviso, the following proviso shall be substituted, namely:— "Provided that in any case where the application for the renewal of a licence is made within a period of one year prior to date of its expiry, the driving licence shall be renewed with effect from the date of its expiry:".

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				(*F*) In section 20, in sub-section (*2*),— (*i*) the words, brackets, letter and figures "clause (*c*) of sub-section (*1*) of section 132," shall be omitted; (*ii*) the words, brackets, letter and figures "clause (*c*) of sub-section (*1*) of section 132 or" shall be omitted. (*G*) In section 40, for the words "whose jurisdiction", the word "which" shall be substituted. (*H*) In section 55, in sub-section (*1*), for the words "fourteen days", the words "thirty days" shall be substituted. (*I*) In section 65, in sub-section (*2*), in clause (*k*), the words, brackets and figures "sub-section (*13*) of section 41 or" shall be omitted. (*J*) In section 75,— (*i*) in the marginal heading, after the words "motor cabs", the words "and motor cycles" shall be inserted; (*ii*) in sub-section (*2*), in clause (*g*), after the words "motor cabs", the words "and motor cycles" shall be inserted. (*K*) In section 84, in clause (*f*), for the words and figures "Chapters X, XI and XII", the words and figures "Chapters XI and XII" shall be substituted. (*L*) In section 96, in sub-section (*2*), clause (*xii*) shall be omitted. (*M*) In section 157, in sub-section (*2*), for the words "fourteen days", the words "thirty days" shall be substituted. (*N*) In section 161, in sub-section (*4*), in clause (*b*), for the words "punishable with imprisonment which may extend to two years, or with fine which shall not be less than twenty-five thousand rupees but may extend to five lakh rupees or with both", the words "liable to penalty which shall not be less than one lakh rupees but which may extend to five lakh rupees" shall be substituted. (*O*) In section 163, after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Notwithstanding anything contained in sub-section (*1*), *ex gratia* payments awarded or received in respect of the death of, or grievous hurt, to any person, shall not be liable to be refunded to the Motor Vehicle Accident Fund constituted under section 164B.".

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				(*P*) In section 164, after sub-section (*3*), the following sub-section and *Explanation* shall be inserted, namely:—
				'(*4*) Notwithstanding anything contained in sub-section (*3*), *ex gratia* payments received in respect of death or grievous hurt due to an accident arising out of the use of motor vehicle, shall not be liable to be reduced from the amount of compensation payable under this section.
				Explanation.—For the purposes of section 163 and this section, the expression "grievous hurt" shall be as referred to in section 116 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).'.
				(*Q*) In section 166, after sub-section (*3*), the following proviso shall be inserted, namely:—
				"Provided that the Claims Tribunal may entertain an application for compensation after the expiry of the said period of six months from the date of occurrence of the accident, but within a further period not exceeding twelve months, if it is satisfied that the applicant was prevented by sufficient cause from making an application within such period.".
				(*R*) In section 167, the words and figure "without prejudice to the provisions of Chapter X" shall be omitted.
				(*S*) In section 168, after sub-section (*3*), the following sub-section and proviso shall be inserted, namely:—
				"(*4*) The application for compensation made under section 166 shall be dealt with by the Claims Tribunal as expeditiously as possible and endeavour shall be made by it to dispose of the application within a period of twelve months from the date of receipt of the application:
				Provided that where any such application could not be disposed of within the said period of twelve months, the Claims Tribunal shall record its reasons in writing for not disposing of the application within that period.".
				(*T*) For sections 177 and 177A, the following sections shall be substituted, namely:—
				"177. General provision for punishment of offences.—Whoever contravenes any provision of this Act or of any rule, regulation or notification made thereunder shall, if no fine or penalty is provided for the offence, for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which shall not be less than five hundred rupees, but may extend to one thousand and five hundred rupees.

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				177A. Penalty for contravention of regulations under section 118.—(*1*) Whoever contravenes the regulations made under section 118 shall, for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which shall not be less than five hundred rupees, but may extend to one thousand rupees. (*2*) Notwithstanding anything contained in sub-section (*1*), if any contravention of regulations made under section 118 is also an offence punishable with penalty or fine under any other provision of this Act, the penalty or fine imposed only under such other provision shall be applicable.". (*U*) In section 178,— (*i*) for the words "punishable with fine" wherever they occur, the words "liable for a penalty" shall be substituted; (*ii*) in sub-section (*3*), after the words "driver of a contract carriage", the words "while being on duty" shall be inserted. (*V*) In section 179,— (*i*) in sub-section (*1*), for the words "punishable with fine", the words "liable to penalty" shall be substituted; (*ii*) in sub-section (*2*), for the words "provided for the offence, be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to two thousand rupees, or with both", the words "provided for the contravention, be liable to penalty which shall not be less than five hundred rupees but which may extend to two thousand rupees" shall be substituted. (*W*) In section 182, in sub-section (*2*), for the words "punishable with imprisonment for term which may extend to one month, or with fine which may extend to ten thousand rupees or with both", the words "liable to penalty of ten thousand rupees" shall be substituted. (*X*) In section 182B,— (*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted; (*ii*) for the words "punishable with fine", the words "liable for a penalty" shall be substituted. (*Y*) In section 186,— (*i*) for the words "punishable for the first offence with fine", the words "liable for the first contravention with penalty" shall be substituted;

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				(*ii*) for the words "subsequent offence with fine", the words "subsequent contravention with penalty" shall be substituted.
				(*Z*) In section 190, for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—
				"(*1*) Any person who drives or causes or allows to be driven in any public place a motor vehicle or trailer while the vehicle or trailer has any defect, which such person knows of or could have discovered by the exercise of ordinary care and which is calculated to render the driving of the vehicle a source of danger to persons and vehicles using such place, shall be liable for penalty of five thousand rupees or, if as a result of such defect an accident is caused causing bodily injury or damage to property, with imprisonment for a term which may extend to six months, or with fine of five thousand rupees, or with both; and for a subsequent offence shall be punishable with imprisonment for a term which may extend to one year, or with a fine of ten thousand rupees, for bodily injury or damage to property.
				(*2*) Any person who drives or causes or allows to be driven, in any public place a motor vehicle, which violates the standards prescribed,—
				(*i*) in relation to road safety or control of air-pollution, shall be liable for the first contravention with penalty which may extend to ten thousand rupees and he shall be disqualified for holding licence for a period of three months and for any second or subsequent offence with imprisonment for a term which may extend to six months or with fine which may extend to ten thousand rupees, or with both; or
				(*ii*) in relation to noise pollution, shall for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which may extend to ten thousand rupees.".
				(*ZA*) In section 192, in sub-section (*1*), for the words "punishable for the first offence with a fine which may extend", the words "liable for the first offence with a penalty which may extend" shall be substituted.
				(*ZB*) In section 192A, in sub-section (*1*), for the words "punishable for the first offence with imprisonment for a term which may extend to six months or a fine of ten thousand rupees, or with both and for any subsequent offence with imprisonment which may extend to one year but shall not be less than six months or with fine of ten thousand rupees or with both", the words "liable to penalty of ten thousand rupees and for any subsequent contravention with penalty of twenty thousand rupees" shall be substituted.

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				(*ZC*) In section 192B,—
				(*i*) in sub-section (*1*), for the words "punishable with fine", the words "liable for a penalty" shall be substituted;
				(*ii*) in sub-section (*2*), for the words "punishable with fine", the words "liable for a penalty" shall be substituted.
				(*ZD*) In section 193,—
				(*i*) in sub-section (*1*), for the words "for the first offence with fine", the words "for the first offence with penalty" shall be substituted;
				(*ii*) in sub-section (*2*), for the words "punishable with fine", the words "liable for a penalty" shall be substituted;
				(*iii*) in sub-section (*3*), for the words "punishable with fine of five thousand rupees" , the words "liable for penalty which shall not be less than fifty thousand rupees but may extend to one lakh rupees" shall be substituted.
				(*ZE*) In section 194,—
				(*i*) in sub-section (*1*),—
				(*a*) for the words "punishable with fine", the words "liable to penalty" shall be substituted;
				(*b*) for the words "additional amount", the words "additional penalty" shall be substituted;
				(*ii*) in sub-section (*1A*), for the words "punishable with a fine", the words "liable to penalty" shall be substituted;
				(*iii*) in sub-section (*2*), for the words "punishable with fine", the words "liable to penalty" shall be substituted.
				(*ZF*) In section 194A, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.
				(*ZG*) In section 194B, for the words "punishable with a fine" at both the places where they occur, the words "liable for a penalty" shall be substituted.
				(*ZH*) In section 194C, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.
				(*Z-I*) In section 194D, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.

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				(*ZJ*) In section 194E, for the words "shall be punishable with imprisonment for a term which may extend to six months, or with a fine of ten thousand rupees or with both", the words "shall be liable for penalty of ten thousand rupees for first offence and shall be punishable for any second or subsequent offence with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees or with both" shall be substituted. (*ZK*) For section 194F, the following section shall be substituted, namely:— "194F. Use of horns and silence zones.—Whoever— (*a*) while driving a motor vehicle— (*i*) sounds the horn needlessly or continuously or more than necessary to ensure safety; or (*ii*) sounds the horn in an area with a traffic sign prohibiting the use of a horn; or (*b*) drives a motor vehicle which makes use of a cut-out by which exhaust gases are released other than through the silencer, shall for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention shall be liable to penalty which shall not be less than one thousand rupees, but may extend to two thousand rupees.". (*ZL*) In section 196, for the words "punishable for the first offence with imprisonment which may extend to three months, or with fine of two thousand rupees, or with both, and for a subsequent offence shall be punishable with imprisonment for a term which may extend to three months, or with fine of four thousand rupees, or with both", the words, brackets and figures "liable for the first contravention with penalty of three times the base premium for such vehicle specified under sub-section (*2*) of section 147 or five thousand rupees, whichever is higher, and for a subsequent contravention shall be liable to penalty of five times the base premium for such vehicle as specified under sub-section (*2*) of section 147 or ten thousand rupees, whichever is higher" shall be substituted.

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(*ZM*) For section 198, the following section shall be substituted, namely:—

"198. Unauthorised interference with vehicle.— Whoever otherwise than with lawful authority or reasonable excuse, without prejudice to any liability under the provisions of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023),—

(*a*) enters or mounts any stationary motor vehicle shall be liable to penalty of one thousand rupees;

(*b*) tampers with the brake or any part of the mechanism of a motor vehicle shall be punishable with a fine of ten thousand rupees.".

(*ZN*) In section 198A,—

(*a*) in sub-section (*1*), after the words "the Central Government", the words, figures and letters "under section 210C for National Highways or by the State Government under section 210D for roads other than National Highways, as the case may be" shall be inserted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Where the failure on the part of the designated authority, contractor, consultant or concessionaire responsible under sub-section (*1*) to comply with standards for road design, construction and maintenance, results in death or disability, such authority or contractor or concessionaire shall be liable to penalty which may extend to fifty lakh rupees and the same,—

(*i*) for national highways, shall be paid to the Fund constituted under section 164B; and

(*ii*) for roads other than national highways, shall be paid to the State Government in such manner as may be prescribed by such Government.";

(*c*) In sub-section (*3*), in clause (*g*), after the words "the Central Government", the words "or the State Government, as the case may be" shall be inserted.

(*ZO*) In section 199B,—

(*i*) in the marginal heading, after the words "Revision of fines", the words "and penalties" shall be inserted;

(*ii*) for the words "The fines", the words "The fines and penalties" shall be substituted.

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				(*ZP*) In section 200, in sub-section (*1*), for the portion beginning with the words and figures "punishable under section 177" and ending with the word and figures "section 201", the following shall be substituted, namely:— "punishable under section 180, section 181, sub-section (*1*) of section 182, sub-section (*1*) or sub-section (*3*) or sub-section (*4*) of section 182A, sub-section (*1*) of section 183, clause (*c*) of the *Explanation* to section 184, section 189, second or subsequent offence under clause (*i*) of sub-section (*2*) of section 190, second or subsequent offence under section 192, sub-section (*3*) of section 192B, second or subsequent offence under section 194E, and clause (*b*) of section 198.". (*ZQ*) In section 210A,— (*i*) in the marginal heading, after the words "to increase", the words "fines or" shall be inserted; (*ii*) for the words "to be applied to each fine under this Act and such modified fine", the words "to be applied to each fine or penalty under this Act and such modified fine or penalty" shall be substituted. (*ZR*) In section 210C, after clause (*b*), the following clause shall be inserted, namely:— "(*ba*) the manner in which warning for contraventions shall be recorded under this Chapter;". (*ZS*) In section 212, in sub-section (*4*), for the words, brackets and figures "sub-section (*1*) of section 163", the words, brackets and figures "sub-section (*3*) of section 161" shall be substituted.
52.	1989	24	The Railways Act, 1989	(*A*) In section 60, in sub-section (*3*), for the words "shall be punishable with fine which shall not exceed five hundred rupees", the words "shall be liable to penalty which shall not exceed two thousand rupees, and in the event of non-payment of the penalty, the person so failing shall be produced before a competent court having jurisdiction which may impose a fine which may extend to two thousand rupees" shall be substituted. (*B*) In section 87, in sub-section (*3*), for the words "shall be punishable with fine which may extend to one hundred and fifty rupees", the words "shall be liable to penalty which shall not exceed two thousand rupees, and in the event of non-payment of the penalty, the person so failing shall be produced before a competent court having jurisdiction which may impose a fine which may extend to two thousand rupees" shall be substituted.

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(*C*) For section 137, the following section shall be substituted, namely:—

"137. Fraudulently travelling or attempting to travel without proper pass or ticket.— (*1*) If any person, with intent to defraud a railway administration,—

(*a*) enters or remains in any carriage on a railway or travels in a train in contravention of section 55; or

(*b*) uses or attempts to use a single pass or a single ticket which has already been used on a previous journey, or in the case of a return ticket, a half thereof which has already been so used,

he shall be liable to pay the fare for the distance which he has travelled, or where there is any doubt as to the station from which he started, the fare from the station from which the train originally started, or if the tickets of passengers travelling in the train have been examined since the original starting of the train, the fare from the place where the tickets were so examined or, in case of their having been examined more than once, were last examined:

Provided that he shall also pay the excess charges equal to the due charges mentioned herein, subject to a minimum of five hundred rupees or the charges notified by the Central Government.

(*2*) If any passenger liable to pay the excess charge and the fare mentioned in sub-section (*1*), fails or refuses to pay the same on a demand being made under this section, the authorised railway servant may apply to the competent court, for the recovery of the sum payable, and the court if satisfied that the sum is payable shall order it to be so recovered, and may order that the person liable for the payment shall in default of payment be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.".

(*D*) In section 138,—

(*i*) in sub-section (*3*), for the words "or two hundred and fifty rupees", the words "or five hundred rupees or the charges notified by the Central Government" shall be substituted;

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(*ii*) in sub-section (*4*),—

(*a*) for the words "any Metropolitan Magistrate or a Judicial Magistrate of the first or second class," the words "the competent court having jurisdiction" shall be substituted;

(*b*) for the words "and the Magistrate if satisfied", the words "and the court if satisfied" shall be substituted.

(*E*) For section 142, the following section shall be substituted, namely:—

"142. Penalty for travelling on transferred tickets.— (*1*) If any person is found travelling in a train on the authority of a ticket booked for travel of some other person and on which he is not authorised to undertake journey in the train, the ticket shall be forfeited and he shall also be liable to pay the fare mentioned on the ticket:

Provided that he shall pay the excess charges equal to the fare mentioned on the ticket subject to a minimum of five hundred rupees or the charges notified by the Central Government.

(*2*) If any passenger liable to pay the excess charge and the fare mentioned in sub-section (*1*), fails or refuses to pay the same on a demand being made therefor under this section, the authorised railway servant may apply to the competent court for the recovery of the sum payable, and the court if satisfied that the sum is payable shall order it to be so recovered, and may order that the person liable for the payment shall, in default of payment, suffer imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.".

(*F*) For section 144, the following section shall be substituted, namely:—

"144. Prohibition on hawking, etc., and begging.— (*1*) If any person canvasses for any custom or hawks or exposes for sale any article whatsoever in any railway carriage or upon any part of a railway, except under and in accordance with the terms and conditions of a license granted by the railway administration in this behalf, he shall be liable to penalty of two thousand rupees.

(*2*) If he fails or refuses to pay the penalty, he shall be produced before the competent court having jurisdiction and shall, on conviction, be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both:

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				Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than imprisonment for one month or a fine of two thousand rupees. (*3*) If any person who has been ordered to pay a penalty under sub-section (*1*) is subsequently found to have contravened the same provision for the fourth or any subsequent time, he shall be punishable with imprisonment for a term which may extend to one year and with fine which may extend to five thousand rupees: Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than imprisonment for three months and a fine of two thousand rupees. (*4*) No person shall be permitted to beg in any railway carriage or upon any part of the railway. (*5*) Any person referred to in sub-section (*1*), sub-section (*2*), sub-section (*3*) or sub-section (*4*) may be removed from the railway carriage or any part of the railway or railway station, as the case may be, by any railway servant authorised in this behalf or by any other person whom such railway servant may call to his aid. *Explanation*.—For reckoning of the count of offence, if the person commits this act in any part of the Indian Railways it will be reckoned for the count of this offence.”. (*G*) For section 145, the following section shall be substituted, namely:— ‘145. Drunkenness or nuisance.— (*1*) If any person in any railway carriage or upon any part of a railway is in a state of intoxication and conducts himself in such a manner as to cause annoyance to any person, he shall be removed from the railway by any railway servant and shall, in addition to the forfeiture of his pass or ticket, be punishable with simple imprisonment for a term which may extend to twenty-four hours, or with fine which may extend to one thousand rupees, or with both or with community service. (*2*) If any person in any railway carriage or upon any part of a railway,— (*a*) commits any nuisance or act of indecency or uses abusive or obscene language; or

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(*b*) wilfully or without excuse interferes with any amenity provided by the railway administration so as to affect the comfortable travel of any passenger,

he shall be removed from the railway by any railway servant and shall, in addition to the forfeiture of his pass or ticket, be punishable with fine of one thousand rupees and if he continues the nuisance, having been enjoined by a railway servant who has lawful authority to issue such injunction not to repeat or continue such nuisance, shall be punished with simple imprisonment for a term which may extend to six months or with fine which may extend to five thousand rupees or with both.

Explanation.—For the purposes of this section, "nuisance" shall have the same meaning as defined in section 270 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).'.

(*H*) In section 146, for the words "term which may extend to six months, or with fine which may extend to one thousand rupees", the words "term which may extend to three months, or with fine which may extend to two thousand and five hundred rupees" shall be substituted.

(*I*) For section 147, the following section shall be substituted, namely:—

'147. Trespass and refusal to desist from trespass.— (*1*) If any person enters upon or into any part of a passenger area, without lawful authority and refuses to leave he shall be liable to a penalty of five hundred rupees:

Provided if the person lawfully entered upon the passenger area, misuses the passenger area and refuses to leave he shall be punishable as per sub-section (*3*).

(*2*) If such person refuses to pay the penalty, he shall be produced before the competent court having jurisdiction, and shall on conviction be punishable with imprisonment for a term which may extend up to three months or with fine which may extend up to five thousand rupees or with both:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than imprisonment for one month or a fine of two thousand rupees.

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				(*3*) If any person enters upon or into any part of a railway, other than passenger area, without lawful authority or having lawfully entered upon or into such part misuses such property and refuses to leave, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both: Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand rupees. (*4*) Any person referred to in sub-section (*1*), sub-section (*2*) and sub section (*3*) may be removed from the railway by any railway servant or by any other person whom such railway servant may call to his aid. *Explanation*.—For the purposes of this section,— (*a*) "passenger area" shall have the same meaning as defined in clause (*cb*) of sub-section (*1*) of section 2 of the Railway Protection Force Act, 1957 (23 of 1957); (*b*) "railway" shall have the same meaning as defined in clause (*31*) of section 2 of this Act.'. (*J*) In section 155,— (*i*) in sub-section (*1*), for the words "he shall also be punishable with fine which may extend to five hundred rupees", the words "he shall be liable to penalty of two thousand rupees" shall be substituted; (*ii*) in sub-section (*2*), for the words "punishable with fine which may extend to two hundred rupees", the words "liable to penalty of one thousand rupees" shall be substituted; (*iii*) after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) If any passenger who is found liable for a contravention of sub-section (*1*) or sub-section (*2*) refuses to pay the penalty, the violator shall be produced before the competent court wherein, he shall be punishable with fine which may extend to three thousand rupees: Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand rupees.".

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(*K*) Section 158 shall be omitted.

(*L*) For section 159, the following section shall be substituted, namely:—

"159. Disobedience of drivers or conductors of vehicles to directions of railway servant, etc.— (*1*) If any driver or conductor of any vehicle, while on the premises of a railway, halts or parks such vehicle other than at a designated place or drives against one way traffic or dangerously or in a manner which may obstruct free flow of traffic or disobeys the reasonable directions of any railway servant or police officer, he shall be liable to penalty of five hundred rupees.

(*2*) If any driver or conductor found to be liable to penalty under sub-section (*1*) and refuses to pay the penalty, shall be produced before the competent court having jurisdiction, shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to one thousand rupees, or with both:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than imprisonment for fifteen days or a fine of five hundred rupees.".

(*M*) For section 162, the following section shall be substituted, namely:—

"162. Entering carriage or other place reserved for females.—(*1*) If a male person knowing or having reason to believe that a carriage, compartment, berth or seat in a train or room or other place is reserved by a railway administration for the exclusive use of females, without lawful excuse,—

(*a*) enters such carriage, compartment, room or other place, or having entered such carriage, compartment, room or place, remains therein; or

(*b*) occupies any such berth or seat having been required by any railway servant to vacate it,

he shall, in addition to being liable to forfeiture of his pass or ticket, liable to pay penalty of two thousand and five hundred rupees and may also be removed by any railway servant.

(*2*) If a person found to be liable to penalty under sub-section (*1*) and refuses to pay the penalty, shall be produced before the competent court having jurisdiction, and shall on conviction be punishable with a fine which may extend up to five thousand rupees:

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Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand and five hundred rupees:

Provided further that notwithstanding anything contained in this Act, no proceeding under this section shall be initiated against any transgender person, as defined in clause (*k*) of section 2 of the Transgender Persons (Protection of Rights) Act, 2019 (40 of 2019).".

(*N*) In section 163, for the words "be punishable with fine which may extend to five hundred rupees for every quintal or part thereof of such goods", the words "be liable to penalty which shall be equal to the amount as notified by the Central Government" shall be substituted.

(*O*) For section 165, the following section shall be substituted, namely:—

"165. Unlawfully bringing offensive goods on a railway.— (*1*) If any person, in contravention of section 67, takes with him any offensive goods or entrusts such goods for carriage to the Railway administration, he shall be liable for removal of such goods from Railways and also to penalty amounting to any loss, injury or damage which may be caused by reason of bringing such goods on the Railway, but shall not be less than ten thousand rupees.

(*2*) If any person liable to remove such goods from Railways and pay a penalty under sub-section (*1*), fails or refuses to do so on a demand being made therefor under this section, the authorised railway servant may apply to the competent court having jurisdiction, for the recovery of the sum payable, and the court if satisfied that the sum is payable shall order it to be so recovered, and may order that the person liable for the payment shall in default of payment suffer imprisonment for a term which may extend to one year, or with fine which may not be less than ten thousand rupees, or with both.".

(*P*) In section 166,—

(*i*) in the long line, for the words "he shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.", the words "he shall be liable for the first contravention with penalty of two thousand rupees, for any second or subsequent offence, he shall be punishable with imprisonment for a term which may extend to one month, or with fine of five thousand rupees, or with both:" shall be substituted;

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				(*ii*) after the long line, the following provisos shall be inserted, namely:— "Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand rupees: Provided further that if the person refuses to pay the penalty, he shall be produced before the competent court and shall be punishable with a fine which may extend up to five thousand rupees.". (*Q*) In section 167,— (*i*) in sub-section (*3*), for the words "punishable with fine which may extend to one hundred rupees.", the words "liable to penalty of two thousand rupees in addition to being liable to forfeiture of his pass or ticket and shall also be removed by any railway servant and if he refuses to pay the penalty, he shall be produced before the competent court having jurisdiction, shall be punishable with fine which may extend to five thousand rupees:" shall be substituted; (*ii*) after sub-section (*3*), the following proviso shall be inserted, namely:— "Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such punishment shall not be less than a fine of two thousand rupees.". (*R*) In section 172, the words ", he shall be punishable with fine which may extend to five hundred rupees" shall be omitted. (*S*) Section 176 shall be omitted. (*T*) In section 179, in sub-section (*2*), for the words and figures "sections 137 to 139, 141 to 147, 153 to 157, 159 to 167 and 172 to 176", the words and figures "sections 137 to 139, 141 to 147, 153 to 157, 159 to 162, 164 to 167 and 172 to 175" shall be substituted.
53.	1994	44	The New Delhi Municipal Council Act, 1994	(*A*) In section 2,— (*i*) after clause (*1*), the following clause shall be inserted, namely:— '(*1A*) "annual value" means the annual value of any vacant land or covered space of any building determined under section 64F;'; (*ii*) after clause (*25*), the following clause shall be inserted, namely:— '(*25A*) "Municipal Valuation Committee" means the Municipal Valuation Committee constituted under section 64A;';

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(*iii*) after clause (*39*), the following clause shall be inserted, namely:—

'(*39A*) "public utilities" include water-supply, electric supply and lighting, sewerage and drainage, solid waste management, energy and telecommunication services, gas distribution system and public transport system, whether managed by Government or otherwise;';

(*iv*) after clause (*54*), the following clause shall be inserted, namely:—

'(*54A*) "vacant land" means the land within a premises excluding the occupied by the plinth of any building erected thereon;'.

(*B*) For section 61, the following section shall be substituted, namely:—

"61. Components of property tax.—Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings in New Delhi and shall consist of the following, namely:—

(*a*) a building tax; and

(*b*) a vacant land tax.".

(*C*) After section 61, the following sections shall be inserted, namely:—

'61A. Building tax.—For any building, the building tax shall be equal to the rate of building tax as may be specified by the Council under section 61D multiplied by the annual value of the covered space of building determined under sub-section (*1*) of section 64F or section 64G.

61B. Rebate for certain categories.—In the case of any self-occupied residential building, singly owned by such persons as may be specified by the bye-laws, the Council may specify a rebate on the building tax not exceeding thirty per cent. of the tax due on the covered space of such building up to one hundred square metres of the covered space:

Provided that such rebate shall not be available for more than one residential building within the jurisdiction of the New Delhi.

61C. Vacant land tax.—The vacant land tax in respect of any premises shall be equal to the rate of vacant land tax as may be specified by the Council under section 61E multiplied by the annual value of the vacant land determined under sub-section (*3*) of section 64F:

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				Provided that where there is any construction on the land and the area of plinth of such building is in excess of such percentage of the area of the plot as may be provided in the bye-laws, no vacant land tax shall be levied. 61D. Rate of building tax.—Save as otherwise provided in this Act, the base rate of property tax on buildings in New Delhi shall be between a minimum of ten per cent. and a maximum of twenty per cent. of the annual values of such buildings as may be specified by the Council from time to time: Provided that the Council may, at any time, specify fixed rates between the minimum and the maximum rates of tax as aforesaid for different areas or for different groups of buildings in such areas: Provided further that the Council may also introduce graduated rates of tax within the minimum and the maximum rates of tax as aforesaid on the basis of straight line system or any other system as may be specified by the Council. *Explanation*.—For the purposes of this section and section 61E, "Straight line system" means the system in which the rate of tax is equivalent to the annual value of a property (*X*) divided by the minimum annual value (*X1*) and Y being added to the quotient so arrived, Y being the difference between the maximum rate of tax and the quotient of maximum (*X2*) and minimum (*X1*) annual values. 61E. Rate of vacant land tax.—Save as otherwise provided in this Act, the rate of tax on vacant lands in New Delhi shall be between a minimum of ten per cent. and a maximum of twenty per cent. of the annual value of such lands as may be specified by the Council from time to time: Provided that the Council may, at any time, specify fixed rates between the minimum and the maximum rates of tax as aforesaid for different areas or for different groups of vacant lands in such area: Provided further that the Council may also introduce graduated rates of tax within the minimum and the maximum rates of tax as aforesaid on the basis of straight line system or any other system as may be specified by the Council.'. (*D*) In section 62, in sub-section (*1*), in clause (*a*), for the *Explanation*, the following *Explanation* shall be substituted, namely:— '*Explanation*.—"charitable purpose" includes medical relief to, or education of, the poor;'.

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				(*E*) For section 63, the following section shall be substituted, namely:—
				"63. Unit of assessment.—(*1*) Every building and every vacant land shall be assessed as a single unit:
				Provided that where portions of any building or vacant land are separately owned so as to be entirely independent and capable of separate enjoyment, notwithstanding the fact that the access to such separate portions is made through a common passage or a common stair case, as the case may be, such separately owned portions may be assessed separately.
				(*2*) All buildings, to the extent they are contiguous or are within the same cartilage or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under this Act:
				Provided that if any such building is sub-divided into separate shares which are not entirely independent and capable of separate enjoyment, the Chairperson may, on application from the owners or the co-owners, apportion the valuation and assessment of such building among the co-owners according to the value of their respective shares, treating the entire building as a single unit.
				(*3*) Each residential unit with its percentage of the undivided interest in the common areas and facilities, constructed or purchased and owned by, or under the control of, any housing co-operative society registered under any law regulating the co-operative housing for the time being in force, shall be assessed separately.
				(*4*) Each apartment and its percentage of the undivided interest in the common areas and facilities in a building within the meaning of any law regulating apartment ownership for the time being in force, shall be assessed separately.
				(*5*) If the ownership of any vacant land or building or any portion thereof is sub-divided into separate shares, or if more than one adjoining vacant land or building or portion thereof comes under one ownership by amalgamation, the Chairperson may, on an application from the owner or the co-owners, as the case may be, separate, or amalgamate, as the case may be, such vacant land or building or portion thereof so as to ensure conformity with the provisions of this section.
				(*6*) Notwithstanding any assessment made in respect of any vacant lands or buildings before the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, the Chairperson may, on his own or otherwise, amalgamate, or separate, or continue to assess, such vacant lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.

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(*7*) The Chairperson shall, upon an application made in this behalf by an owner, lessee, sub-lessee, or occupier of any vacant land or building and upon payment of such fee as may be provided in the bye-laws, furnish to such owner, lessee, sub-lessee, or occupier, as the case may be, information regarding the apportionment of the property tax on such vacant land or building among the several occupiers of such vacant land or building for the current period of assessment or for any preceding period of assessment:

Provided that nothing in this sub-section shall prevent the Council from recovering the arrear dues on account of property tax from any such person, jointly or severally.".

(*F*) After section 64, the following sections shall be inserted, namely:—

'64A. Constitution of Municipal Valuation Committee.—(*1*) The Council shall as soon as may be after the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, and thereafter at the expiration of every third year, constitute a Municipal Committee by a public notice issued in such form and manner as may be specified by bye-laws.

(*2*) The Municipal Valuation Committee shall consist of—

(*a*) the Chairperson; and

(*b*) such other members, being not less than two and not more than six, as the Council may determine.

(*3*) The Chairperson and the other members of the Municipal Valuation Committee shall be appointed by the Council and the qualifications and experience requisite for their appointment, the manner of selection, and other terms and conditions of service including salaries and allowances, tenure of office shall be such as the Council may be rules determine.

(*4*) The salaries and allowances of the Chairperson and other members shall be paid from the Municipal Fund.

(*5*) The functions of the Municipal Valuation Committee shall be—

(*a*) to make recommendations to the Council on matters relating to classification of vacant lands and buildings in any area of New Delhi into areas and groups of lands and buildings and fixation of base value per unit area of vacant land or per unit area of covered space of building and factors for increase or decrease, or for no increase or decrease, thereof;

(*b*) to consider objections under section 64D, and to make recommendation thereon; and

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				(*c*) to perform such other functions as the Council may require. 64B. Classification of vacant lands and buildings into areas and groups and specification of base unit area values therefor.—(*1*) The Municipal Valuation Committee shall recommend the classification of the vacant lands and buildings in any area of New Delhi into areas and groups of lands and buildings after taking into account all or any of the following parameters, namely:— (*a*) settlement pattern such as plotted housing, group housing, colony with flats only, urban village, unauthorised colony, resettlement colony, rural village and non-residential areas; (*b*) availability of civic and social infrastructure; (*c*) access to roads; (*d*) access to district centres, local shopping centres, convenience shopping centres, and other markets; (*e*) land prices as may, from time to time, be notified by the Government or the Delhi Development Authority; (*f*) use-wise category of any building including residential building, business building, mercantile building, building for recreation and sports purposes, industrial building, hazardous building and public purpose building including educational, medical and such other institutional building and farmhouse, as may be specified by the Council; (*g*) in the case of buildings used for business, mercantile, recreation and sports, industrial, hazardous, storage or farmhouse purposes, the location of such buildings adjacent to such categories of streets, as may, subject to the provisions of sub-section (*2*), be specified by the Council; (*h*) the types of buildings which may be classified as *pucca*, semi-*pucca* or *katcha*, as may be specified by the Council; (*i*) the age-wise grouping of buildings as may be specified by the Council; and (*j*) such other parameters as may be considered relevant by the Municipal Valuation Committee.

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(*2*) The Municipal Valuation Committee shall recommend, group-wise,—

(*a*) the base unit area value of any owner-occupied vacant land, or any wholly owner-occupied building of *pucca* structure, constructed in the year 2025 or thereafter, and put to exclusive residential use; and

(*b*) the factor for increasing or decreasing, or for not increasing or decreasing, the base unit area values specified in clause (*a*), separately in respect of any or each of the parameters of type of area, use, age, type of structure and occupancy status of the vacant land or building, as the case may be, subject to a lower limit of zero point five and an upper limit of ten point zero.

64C. Notification of classification of vacant lands and buildings into areas and groups and specification of base unit area values thereof and factors for increase or decrease.—(*1*) The Council shall, having regard to the recommendations of the Municipal Valuation Committee, declare its intention to classify vacant lands and buildings in New Delhi area into such areas and groups of lands and buildings as the Council may, by public notice, specify, and shall also specify in such public notice the base value it proposes to specify per unit area of vacant land and per unit area of covered space of building within each such group and also the factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values of vacant lands and buildings referred to in clause (*b*) of sub-section (*2*) of section 64B.

(*2*) The Council shall, on receipt of any representation from any group in any area affected by such classification of lands or buildings into any group or specification of the base unit area values of vacant lands or covered space of buildings within such groups, and the factors for increasing or decreasing, or for not increasing or decreasing, such unit area values of vacant lands or covered space of buildings, refer such representation to the Municipal Valuation Committee for reconsideration, and the decision of the Municipal Valuation Committee thereon shall, subject to the provisions of section 64K, be binding on the Council.

64D. Objection to classification of vacant lands and buildings into areas and groups and fixation of base unit area values and factors for increasing or decreasing such base unit area values.—(*1*) If any owner or occupier of any vacant land or building in any area in respect of which a public notice has been issued under section 64C has any objection to the manner of classification of any group or groups, or the

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				base value per unit area of vacant land or the base value per unit area of covered space of building in any group, or the factors as specified in clause (*b*) of sub-section (*2*) of section 64B, he may submit to such officer of the Council as may be authorised by the Council in this behalf his objection in such form, and containing such particulars, as may be prescribed, within thirty days from the date of publication of such public notice, and such objection shall be considered by the Municipal Valuation Committee, after giving the person submitting the objection an opportunity of being heard. (*2*) The procedure for hearing and disposal of objections shall be such, as may be prescribed. (*3*) On the expiry of a period of thirty days from the date of publication of the public notice under section 64C and after considering the recommendation of the Municipal Valuation Committee on the objections, if any, in accordance with the provisions of this section the Council shall, by public notice, specify group-wise the base unit area value of vacant land and the base unit area value of covered space of building and the factors referred to in clause (*b*) of sub-section (*2*) of section 64B: Provided that the Council shall not alter the unit area values recommended by the Municipal Valuation Committee without the approval of the Government. 64E. Final base unit area values of vacant land and of covered space of building.—(*1*) Subject to the provisions of section 115, the base unit area value of vacant land and the base unit area value of covered space of building in any group, as may be specified under sub-section (*3*) of section 64D, shall be final. (*2*) The Council shall publish the final base unit area value of vacant land and the final base unit area value of covered space of building as aforesaid and the factors used for increasing or decreasing, or for not increasing or decreasing, the final base unit area values as aforesaid and shall make them available for inspection by any person free of charge and copies thereof also made available to any person on payment of cost. 64F. Determination of annual value of covered space of building and of vacant land.—(*1*) The annual value of any covered space of building in any area shall be the amount arrived at by multiplying the total area of such covered space of building by the final base unit area value of such covered space and the relevant factors as referred to in clause (*b*) of sub-section (*2*) of section 64B.

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				Explanation.—For the purposes of this Act "covered space", in relation to a building, shall mean the total floor area in all the floor thereof, including the thickness of walls, and shall include the spaces of covered *verandah* and courtyard, gangway, garage, common service area, stilt parking area, staircase, and balcony including any area projected beyond the plot boundary and such other space, as may be prescribed. (*2*) The Council may require the total area of the covered space of building as aforesaid to be certified by an architect registered under the Architects Act, 1972 (20 of 1972), or any licensed architect, subject to such conditions as may be specified by the Council by a resolution in this behalf. (*3*) The annual value of any vacant land in any area shall be the amount arrived at by multiplying the total area of such vacant land by the final base unit area value of such land and the relevant factors as referred to in clause (*b*) of sub-section (*2*) of section 64B. (*4*) If, in the case of any vacant land or covered space of building or any portion thereof is subject to different final base unit area values or is not self-occupied, the annual value of each such portion shall be computed separately, and the sum of such annual values shall be the annual value for such vacant land or covered space of building, as the case may be. 64G. Determination of annual value of building where land is exempted from property tax.—Where any vacant land is exempted from property tax under any law for the time being in force, the annual value of any building erected on such land, which is in existence for more than one year and is not entitled to any exemption from such tax under this Act or any other law for the time being in force, shall be determined in accordance with the provisions of this Act. 64H. Transitory provisions.—(*1*) Notwithstanding anything contained in this Act, as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026, a tax on vacant land or covered space of building or both, levied under this Act immediately before the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, shall, on the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, be deemed to be the tax on such vacant land or covered space of building or both, levied under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026, and shall continue to be in force until such tax is revised in accordance with the provisions of this Act, as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026.

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				(*2*) Notwithstanding anything contained in sub-section (*1*), where assessment has not been finalised in respect of a vacant land or covered space of a building or both, on the date of the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, the assessee may have such land or building or both, as the case may be, assessed on the basis of the annual value. (*3*) Notwithstanding anything contained in this Act or any other law for the time being in force, or in any judgment, any assessee, from whom tax dues are pending at the time of the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026 may seek assessment on the basis of annual value for the period to which the dues pertain to: Provided that the benefit of any such scheme shall only be applicable to those assessees who apply to be so assessed within a period of six months of the declaration of final classification of areas and base unit area values of the property: Provided further that the assessee shall have to pay the dues as assessed under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026, within a period of one year of the demand notice being served on him. 64-I. Validity of base unit area values of vacant land and covered space of building.—The base unit area value of vacant land and the base unit area value of covered space of building in respect of a specified group in an area shall remain in force for a period of three years: Provided that till the revision of such base unit area values is completed, the existing base unit area values shall continue to be in force. 64J. Indexation of unit area value.—If, for any reason, the base unit area value of any vacant land, or the base unit area value of any covered space of building, in any group in any area has not been revised on the completion of a period of three years from the date on which such base unit area values were last determined, it shall be lawful for the Council to increase or decrease the base unit area values according to the changes in the consumer price index of urban non-manual workers or such other suitable index as the Council may determine till such revision is made by the Municipal Valuation Committee, and to realise the amount of property tax for such covered space of building or vacant land on the basis of the revised base unit area values.

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				64K. Hardship and Anomaly Committee.—(*1*) The Council shall, on the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, appoint, for such period, not exceeding one year, as the Council may think fit, a Hardship and Anomaly Committee with a view to considering the cases of hardships or anomalies, if any, in respect of property tax imposed under the provisions of this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026. (*2*) The Hardship and Anomaly Committee shall consist of a professional from areas of finance, taxation, law or municipal management, as the Chairperson and four other members of whom one shall be a member of the Council to be nominated by the Council, one shall be the Chairperson of the Municipal Valuation Committee and one member shall be nominated from among the members of the Municipal Valuation Committee and one shall be the Secretary of the Council. (*3*) The Hardship and Anomaly Committee shall make recommendations to the Council on the petitions received from any group of affected persons regarding any hardship or anomaly arising out of the property tax imposed, and the decision of the Council on such recommendation shall be final. (*4*) The procedure for the functioning of the Hardship and Anomaly Committee shall be such, as may be specified by the Council.'. (*G*) In section 65,— (*i*) in sub-section (*1*), after the proviso, the following proviso shall be inserted, namely:— "Provided further that the Council may levy and collect service charges from properties of the Union of India at the rate of seventy-five per cent. of property tax leviable, for rendering municipal services."; (*ii*) after sub-section (*2*), the following sub-section shall be inserted, namely:— "(*3*) Property owned by a Government company incorporated under the Companies Act, 2013 (18 of 2013), or a society formed under the Societies Registration Act, 1860 (21 of 1860), functioning under the administrative control of the Central Government or any State Government, or any Union territory or a statutory or autonomous corporation constituted by an Act of Parliament or by an Act of any State Legislature, which has a corporate personality of its own, shall not be deemed to be the property of the Union.". (*H*) For section 66, the following section shall be substituted, namely:—

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				'66. Incidence of property taxes.—(*1*) The property tax on any land or building shall be primarily leviable upon the owner thereof. (*2*) The liability of the several owners of any land or building constituting a single unit of assessment, which is, or purports to be, severally owned in parts including flats or rooms, for payment of property tax or any instalment thereof, payable during the period of such ownership, shall be joint and several: Provided that the Chairperson may apportion the amount of property tax on such land or building among several co-owners: Provided further that in any case where the Chairperson is, for reasons to be recorded in writing, satisfied that the owner is not traceable, the occupier of such land or building for the time being shall be liable for payment of the property tax and shall also be entitled to the rebate, if admissible. (*3*) In the case of any land or building which is not self-occupied and where the owner is constrained by any law, order of the Government or order of a court from recovering the tax due, such tax shall be recovered from the occupier or occupiers, as the case may be: Provided that the owner shall continue to pay such amount of tax as he was liable to pay before the date of coming into force of the *Jan Vishwas* (Amendment of Provisions) Act, 2026 and only the balance amount, if any, shall be recovered from the occupier. (*4*) The property tax on any land or building, which is the property of the Council and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be. (*5*) If any land has been let to a tenant or lessee for a term exceeding one year and such tenant has built upon such land, the property tax assessed in respect of such land and the building erected thereon shall be payable by such tenant or lessee, whether the land and the building are in the occupation of such tenant or lessee or a sub-tenant or sub-lessee of such tenant or lessee, as the case may be. *Explanation*.—For the purposes of this section, "tenant" shall include any person deriving title to the land or the building erected upon such land, from the tenant, whether by operation of law or by transfer inter *vivos*.'. (*I*) Section 67 shall be omitted. (*J*) In section 69, in the *Explanation*, after the words "property tax and the penalty", the words "and any other sum recoverable as arrears of property tax" shall be inserted.

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(1)	(2)	(3)	(4)	(5)
				(*K*) After section 69, the following sections shall be inserted, namely:—

"69A. Submission of returns.—(*1*) The Chairperson shall, with a view to determining the annual values of vacant land and covered space of building in any area and the person primarily liable for the payment of property tax, by public notice, or by notice, in writing, require the owner and the occupier of such vacant land or covered space of building or any portion thereof, including such owner or the person computing the tax due under the provisions of section 69B, to furnish a return in such form, as may be specified by the bye-laws and within such time, not being less than thirty days from the date of publication of such notice, as may be specified therein, containing the following particulars, namely:—

(*a*) the name of the owner and the occupier;

(*b*) the number of the area, the name of the area, and the number and the sub-number of the premises of such vacant land or covered space of building, as the case may be;

(*c*) whether the building is *pucca*, semi-*pucca* or *katcha*;

(*d*) year of completion of construction of the building, or year or years of part construction thereof, as the case may be;

(*e*) the use with reference to the provisions of clause (*f*) of sub-section (*1*) of section 64B to which such vacant land or covered space of building is put or intended to be put;

(*f*) the area of the vacant land and the covered space of the building with break-up of the area under various uses;

(*g*) whether wholly owner-occupied or wholly tenanted, or partly owner-occupied and partly tenanted, and the areas thereof; and

(*h*) such other particulars as may be specified by the bye-laws.

(*2*) Every owner and every occupier as aforesaid shall be bound to comply with such notice and to furnish a return with a declaration that the statement made therein is correct to the best of knowledge and belief of such owner and occupier.

(*3*) Whoever omits to comply with such requisition, shall in addition to any penalty to which he may be liable, be precluded from objecting to any assessment made by the Chairperson in respect of such land or building.

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				(*4*) The Chairperson or any person subordinate to him and duly authorised by him in this behalf, in writing, or any licensed architect, may, with or without giving any previous notice to the owner or the occupier of any land or building, enter upon, and make any inspection or survey, and take measurement of such land or building with a view to verifying the statement made in the return for such land or building or for collecting the particulars referred to in sub-section (*1*) in respect of such land or building: Provided that no such entry shall be made except between the hours of sunrise and sunset. 69B. Self-assessment and submission of return.—(*1*) After the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier in the absence of such owner or person, shall file a return of self-assessment within sixty days from such commencement. (*2*) Such owner or other person or occupier, as the case may be, shall, thereafter, file the annual return only in those cases where there is a change in the position as compared to the previous return, within a period of three months after the end of the financial year in which the change in position has occurred. (*3*) Any owner of any covered space of building or vacant land or any other person liable to pay the property tax, or any occupier in the absence of such owner or person shall compute the tax due under section 61A or section 61C, as the case may be, and pay the same in equated quarterly instalment by the 30th day of June, 30th day of September, 31st day of December and 31st day of March of the financial year for which the tax is to be paid and in the event of tax being paid in one lump sum for the said financial year by the 30th day of June, rebate of such percentage not exceeding fifteen per cent., as may be notified by the Council, of the total tax amount due shall be allowed. (*4*) Any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier in the absence of such owner or person, who computes such property tax under this section, shall, on such computation pay the property tax on such vacant land or covered space of building, as the case may be, together with interest, if any, payable under the provisions of this Act on— (*a*) any new building or existing building which has not been assessed; or (*b*) any existing building which has been redeveloped or substantially altered or improved after the last assessment, but has not been subjected to revision of assessment consequent upon such redevelopment or alteration or improvement as the case may be.

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				(*5*) Such owner or person, as the case may be, shall furnish to the Chairperson a return of self-assessment in such form, and in such manner, as may be specified in the bye-laws and every such return shall be accompanied by proof of payment of property tax and interest, if any. (*6*) In the case of any new building for which an occupancy certificate has been granted, or which has been occupied, after the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, such payment shall be made, and such return shall be furnished, within a period of thirty days of the expiry of the quarter in which such occupancy certificate is granted or such building is occupied, whichever is earlier. *Explanation*.—For the removal of doubts, it is hereby declared that the occupancy certificate may be provisional or final and may be for the whole or any part of the building and occupancy may be of the whole or any part of the building. (*7*) After the determination of the annual value of vacant land or covered space of building under section 64F or section 64G or revision thereof under section 69C has been made, any amount paid on self-assessment under this section shall be deemed to have been paid on account of such determination under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026. (*8*) If any owner or other person as aforesaid, liable to pay the property tax under this Act, fails to pay the same together with interest thereon, if any, in accordance with the provisions of this section, he shall, without prejudice to any other action to which he may be subject, be deemed to be a defaulter in respect of such property tax, or interest, or both, remaining unpaid, and all the provisions of this Act applicable to such defaulter shall apply to him accordingly. (*9*) If, after the assessment of the annual value of any land or covered space, of building is finally made under this Act, the payment on self-assessment under this section is found to be less than that of the amount payable by the assessee, the assessee shall pay the difference within a period of two months from the date of final assessment, failing which recovery shall be made in accordance with the provisions of this Act, but, after the final assessment, if it is found that the assessee has paid excess amount, such excess amount shall be refunded: Provided that in any case where the amount of tax determined in the final assessment is more than the amount of tax paid under self-assessment, and the difference in the amount of tax is, in the opinion of the Chairperson, the result of wilful suppression of facts as defined in the bye-laws, the Chairperson may levy a penalty not exceeding thirty per cent. of such difference in the tax besides the interest thereon:

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				Provided further that the levy of such penalty shall be in addition to any other punishment provided for under this Act: Provided also that the procedure for sending of notice, hearing of objection and determination of tax and penalties shall be such as may be specified in the bye-laws. (*10*) Where no notice is sent by the Chairperson under section 69C within a period of twelve months after the year to which such self-assessment relates, such self-assessment shall be regarded as assessment made under this Act: Provided that in any case, where there has been wilful suppression of facts, penalty up to thirty per cent. of the tax due may be imposed: Provided further that the procedure for sending of notice, hearing of objection and determination of tax and penalties shall be such as may be specified in the bye-laws. 69C. Revision of assessment.—(*1*) The Chairperson may cause any revision to be made at any time in the annual value of any vacant land or covered space of building or any portion thereof in the following cases, namely:— (*i*) where the nature of use changes; or (*ii*) where the nature of occupancy changes; or (*iii*) where a new building is erected or an existing building is redeveloped or substantially altered or improved during the period the annual value remains in force; or (*iv*) where, on an application made, in writing, by the owner or the person liable to pay the property tax, it is established that during the period the annual value is in force, such value has been reduced by reason of any substantial demolition or has suffered depreciation on account of any accident or any calamity proved to the satisfaction of the Chairperson to have been beyond the control of such owner or person; or (*v*) where any vacant land or covered space of building or portion thereof is acquired by purchase or otherwise by the Central Government or the Government or the Council; or (*vi*) where any vacant land or covered space of building or portion thereof is sold or otherwise transferred to the Central Government or the Government or the Council; or (*vii*) where, upon the acquisition or transfer of a part of any vacant land or covered space of building, a residual portion remains; or (*viii*) where it becomes necessary so to do for any other reason to be recorded in writing.

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				(*2*) Before making any revision of the annual value under sub-section (*1*), the Chairperson shall give any owner, person or occupier as the case may be, affected by such revision, notice of not less than thirty days that he proposes to make the revision and consider any objections which may be made by such owner, person or occupier. (*3*) Notwithstanding anything contained in sub-section (*1*), where the annual value of any vacant land or covered space of building— (*i*) has not, for any reason, been determined under this Act, the annual value of such vacant land or covered space of building, as the case may be, may be determined by the Chairperson at any time during the currency of the period of assessment in respect of such vacant land or covered space of building under section 64F or section 64G, as the case may be; or (*ii*) has been cancelled on the ground of irregularity, the annual value of such vacant land or covered space of building, as the case may be, may be determined by the Chairperson at any time after such cancellation and such annual value of such vacant land or covered space of building, as the case may be, shall remain in force until a fresh valuation or revision is made. (*4*) Any revision of annual value of any vacant land or covered space of building or any portion thereof under this section shall be made with reference to the group into which such vacant land or covered space of building or part thereof is classified under section 64B, and the annual value fixed per unit area of such vacant land or covered space of building for that group shall be applicable. (*5*) Notwithstanding anything contained in the foregoing provisions of this section, no revision of the annual value of any vacant land or covered space of building under this section shall be made without giving the owner or the occupier of such vacant land or covered space of building a reasonable opportunity of being heard. (*6*) Where any revision of annual value of any vacant land or covered space of building is made under this section, the order of such revision shall be communicated to the owner or the occupier of such vacant land or covered space of building within a period of ten days from the date of the order. (*7*) An appeal shall lie against an order under sub-section (*6*) to an officer appointed by the Government, if preferred by the owner, person or the occupier of such vacant land or covered space of building within forty-five days from the date of the receipt of the order.

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69D. Power of Chairperson regarding assessment.—The Chairperson may, at any time—

(*a*) make, *suo motu*, an assessment in any case where a return on the basis of self-assessment has not been filed;

(*b*) revise any assessment where the information furnished in the return of self-assessment is found to be incorrect;

(*c*) reopen any assessment even after the period of one year and not exceeding seven years in any case where it has been detected that there is wilful suppression of information or misclassification or misrepresentation or collusion or fraud or forgery in respect of assessment or any connection thereof;

(*d*) impose a penalty not exceeding thirty per cent. of the difference in tax arising from non-filing of a return in time, giving wrong information or misclassification or misrepresentation or collusion or fraud or forgery in respect of assessment or any connection thereof; and

(*e*) *suo motu* examine or review any assessment made under this Act for the purposes of satisfying himself as to the legality or propriety of such decision or order,

he may order or direct such assessing authority to reassess the order or decision on such points as may be specified by him in the order.".

(*L*) For section 70, the following section shall be substituted, namely:—

"70. Assessment list.—(*1*) The Council shall maintain a Municipal Assessment Book, also known as assessment list, in such form, and in such manner, as may be specified in the bye-laws and shall make it available for inspection, free of charge, through electronic media or otherwise as may be specified by the bye-laws:

Provided that the Municipal Assessment Book shall not be kept pending for any case for which any objection or appeal has been filed:

Provided further that subject to such alterations as may be made thereafter in the assessment list under this Act, the entries in the assessment list shall be accepted as conclusive evidence for the purpose of assessing any tax levied under this Act, of the annual value of all lands and buildings to which such entries respectively relate.

(*2*) The Chairperson may, at any time, amend the Municipal Assessment Book for such reasons as may be specified in the bye-laws:

Provided that no such amendment shall be made without giving any person affected a reasonable opportunity of being heard.".

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(*M*) Sections 71 and 72 shall be omitted.

(*N*) After section 72 as so omitted, the following section shall be inserted, namely:—

"72A. Assignment of property identification code.—(*1*) The Council shall cause to be maintained a register wherein the property identification code numbers by which any premises or part thereof shall be known, shall be recorded in respect of each such premises in the municipal area and such numbers shall be fixed in such manner as may be specified in the bye-laws.

(*2*) When the property identification code numbers in respect of premises in any area of the Council have been determined, the Chairperson shall notify the same in such manner as may be specified in the bye-laws.

(*3*) After the property identification code numbers in respect of premises in any area have been notified under sub-section (*2*), any person required under this Act or any other law to make any application to the Council for permission, licence or for payment of any tax or for payment of any dues for any service and for such other purposes as may be prescribed, shall at the time of making such application, mention in the application, the property identification code number determined under sub-section (*1*).".

(*O*) Section 73 shall be omitted.

(*P*) Sections 77, 78, 79 and 80 shall be omitted.

(*Q*) Section 88 shall be omitted.

(*R*) For section 98, the following sections shall be substituted, namely:—

"98. Time and manner of payment of taxes.—(*1*) Save as otherwise provided in this Act, any tax levied under this Act shall be payable on such dates, in such number of instalments and in such manner as may be determined by the bye-laws made in this behalf:

Provided that if, on the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, there is any increase in the amount of property tax which was being paid or was payable immediately before such commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, the difference in the amount of property tax in excess of fifty per cent. above the tax being paid or being payable, shall be given effect to by stages covering a period of three years by dividing the amount of such increase in the property tax by three, the quotient being added to the amount of property tax which was payable immediately before the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, and to the amount of property tax which shall be payable respectively in each of the remaining two successive years after such addition.

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(*2*) Where any person liable for the payment of property tax under this Act has failed to pay—

(*a*) such tax by the date as specified in sub-section (*3*) of section 69B; or

(*b*) the arrear of tax, interest and penalty, if any, and any other sum in the nature of tax up to the 31st March of the preceding financial year,

he shall be liable to pay simple interest at the rate of one and a half per cent. for every month or part of the month comprising the period from the expiry of the due date, till the amount is actually paid.

98A. Punishment for wilful default in payment of property tax, furnishing wrong information in return of assessment, etc.—Whoever wilfully makes default in the payment of, or wilfully attempts in any manner whatsoever to evade, any tax, including amount of interest due and penalty levied under this Act, or furnishes any wrong information in the return of assessment, or wilfully fails to furnish in due time the return of property tax, or does not furnish information as asked for under any provision of this Act, he shall, without prejudice to any other penal provision under this Act to which he may be subject, be liable for penalty equal to fifty per cent. of the amount of tax so evaded or sought to be evaded:

Provided that the penalties so imposed shall be in addition to, and not in derogation of, any liability in respect of the payment of tax which the defaulter may have incurred.".

(*S*) In section 99, in sub-section (*1*), in the proviso,–

(*i*) in clause (*a*), at the end, the word "and" shall be inserted;

(*ii*) in clause (*b*), at the end, the word "and" shall be omitted;

(*iii*) clause (*c*) shall be omitted.

(*T*) In section 101, in sub-section (*2*),—

(*i*) for the word "twenty", the word "thirty" shall be substituted;

(*ii*) for the words, brackets and figures "the amount of the tax and the notice fee, payable under sub-section (*2*) of section 100", the words "the amount of tax, notice fee and any interest that the defaulter may be liable to pay" shall be substituted.

(*U*) After section 102, the following section shall be inserted, namely:—

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				"102A. Recovery of property tax.—If, after the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier, in the absence of any such owner or person, does not file a return of self-assessment within a period of sixty days of the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2026, or if the person liable for the payment of property tax does not pay the amount due within the due date, such sum together with all costs and penalty may be recovered under a warrant, issued in the form set forth in the Seventh Schedule, by distress and sale of the movable property, or the attachment and sealing and sale of the immovable property, of the defaulter: Provided that the Chairperson shall not recover any sum the liability for which has been remitted on appeal under the provisions of this Act.". (*V*) Sections 110 to 114 shall be omitted. (*W*) In section 116, in clause (*a*), the words and figures "or, as the case may be, within thirty days of the date on which an amendment is finally made under section 72" shall be omitted. (*X*) Section 125 shall be omitted. (*Y*) Sections 152 and 153 shall be omitted. (*Z*) Section 176 shall be omitted. (*ZA*) Sections 179 ,180 and 181 shall be omitted. (*ZB*) In section 193, sub-section (6) shall be omitted. (*ZC*) In section 209, sub-sections (*3*), (*4*), (*5*), (*6*) and (*7*) shall be omitted. (*ZD*) In section 213, sub-section (2) shall be omitted. (*ZE*) Section 214 shall be omitted. (*ZF*) In section 221, for the words and figures "Except as provided in section 222, no", the word "No" shall be substituted. (*ZG*) Section 222 shall be omitted. (*ZH*) Section 234 shall be omitted. (Z-I) Section 241,— (*i*) in sub-section (*1*), the words and figures "or the provisions of section 245" shall be omitted; (*ii*) in sub-section (*3*), the words and figures "or under section 245" shall be omitted.

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(*ZJ*) Section 245 shall be omitted.

(*ZK*) In section 254, in sub-section (*1*), clause (*j*) shall be omitted.

(*ZL*) After section 254, the following section shall be inserted, namely:—

"254A. Appeals against penalties.— (*1*) Any person on whom penalty has been imposed other than a penalty imposed under the proviso to sub-section (*9*) of section 69B and clause (*d*) of section 69D under any of the provisions of this Act or any bye-laws or rules made thereunder may file an appeal to the appellate authority who shall be an officer designated by the Chairperson and who shall be not less than one rank above the officer who has imposed the said penalty.

(*2*) Every appeal under sub-section (*1*) shall be filed within thirty days from the date of receipt of notice of the penalty, in such form and manner as may be specified by the bye-laws made by the Council.

(*3*) The appellate authority may, after giving the appellant an opportunity of being heard, pass such summary order confirming, modifying or setting aside the penalty.

(*4*) The appellate authority shall dispose of the appeal within a period of sixty days from the date of its filing.

(*5*) The amount of penalty imposed under this Act, if not paid, may be recovered as an arrear of tax.".

(*ZM*) In section 265, sub-section (*3*) shall be omitted.

(*ZN*) In section 267, sub-section (*3*) shall be omitted.

(*ZO*) Sections 271 and 272 shall be omitted.

(*ZP*) Section 275 shall be omitted.

(*ZQ*) Sections 280 and 281 shall be omitted.

(*ZR*) Sections 284 and 285 shall be omitted.

(*ZS*) Sections 288 and 289 shall be omitted.

(ZT) Section 291 shall be omitted.

(ZU) Section 293 shall be omitted.

(ZV) Section 296 shall be omitted.

(*ZW*) Sections 298 and 299 shall be omitted.

(*ZX*) For section 304, the following section shall be substituted, namely:—

"304. Disposal of dead animals.—Whenever any animal in the charge of any person dies, the person in charge thereof shall within a period of twenty-four hours convey the carcass to a place provided or appointed under section 263 for the final disposal of the carcasses of dead animals.".

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(1)	(2)	(3)	(4)	(5)

(*ZY*) Section 307 shall be omitted.

(*ZZ*) Sections 311, 312 and 313 shall be omitted.

(*ZZA*) Sections 320, 321 and 322 shall be omitted.

(*ZZB*) Section 324 shall be omitted.

(*ZZC*) In section 346,—

(*i*) in the marginal heading, the words "or molestation" shall be omitted;

(*ii*) the words "or molest" shall be omitted.

(*ZZD*) In section 353, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) The service of notices, summons and other documents referred to in sub-section (*1*) may be made by delivering or transmitting a copy thereof by speed post with registration and proof of delivery, addressed to the defendant or his agent empowered to accept the service or by speed post or by such courier services as are approved by the High Court or by any other means of transmission of documents (including fax message or electronic mail service) as may be provided by rules made by the High Court.".

(*ZZE*) In section 363, for the words "rates or rent", the words "rates, rents or penalty imposed under this Act" shall be substituted.

(*ZZF*) For section 369, the following section shall be substituted, namely:—

"369. Penalties for certain offences.—(*1*) Whoever—

(*a*) contravenes any provision of any of the sections, sub-sections, clauses, provisos or other provisions of this Act mentioned in column (1) of the Table in the Tenth Schedule; or

(*b*) fails to comply with any order or direction lawfully given to him or any requisition lawfully made upon him under any of the said sections, sub-sections, clauses, provisos or other provisions,

shall be liable to penalty as specified in that behalf in column (3) of the said Table.

(*2*) Any member, referred to in clauses (*b*) and (*d*) of sub-section (*1*) of section 4, who knowingly acquires, directly or indirectly, any share or interest in any contract made with, or any work done for the Council, shall be deemed to have committed the offence made punishable under section 202 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).".

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(1)	(2)	(3)	(4)	(5)

(*ZZG*) For section 370, the following section shall be substituted, namely:—

"370. Provision for remedial action or warning notice.—Notwithstanding anything contained in this Act or any rules made or bye-laws framed thereunder, a remedial action or warning notice to the offender in the first instance of violation may be issued before imposition of penalty for the offences as mentioned in the Eleventh Schedule:

Provided that in such cases, on commission of the same offence by the same offender, or in case of failure to comply with the directions contained in the remedial action or warning notice within the stipulated time, penalty as prescribed in the Tenth Schedule shall be imposed without further notice:

Provided further that the Central Government may, by notification, amend, modify, add the offences for which a remedial action or warning notice to the offender in the first instance may be issued before imposition of penalty.".

(*ZZH*) Section 372 shall be omitted.

(*ZZ-I*) For section 382, the following section shall be substituted, namely:—

"382. Duties of police officer.— It shall be the duty of all police officers, to assist the Chairperson, municipal officers and other municipal employees, or any other officer authorised by the Chairperson, in discharge of their duties and functions under this Act or any rule, regulation or bye-law made thereunder and to assist them in the exercise of their lawful authority for prevention of commission of any contravention under this Act or otherwise.".

(*ZZJ*) For section 390, the following section shall be substituted, namely:—

"390. Penalty for breaches of bye-laws.— (*1*) Any bye-law made under this Act may provide that a contravention thereof shall be liable to penalty which may extend to five hundred rupees.

(*2*) Any such bye-law may also provide that a person contravening the same shall be required to remedy so far as lies in his power, the mischief, if any, caused by such contravention.".

(*ZZK*) The Fourth Schedule shall be omitted.

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(1)	(2)	(3)	(4)	(5)

(*ZZL*) For the Tenth Schedule, the following Schedules shall be substituted, namely:—

'THE TENTH SCHEDULE

[See section 369(*1*)]

PENALTIES

Explanation.— The entries in the second column of the following Table below under the heading "subject" are not intended as definitions of the offences prescribed in the provisions mentioned in the first column of the Table or even as abstracts of those provisions, but are inserted merely as reference to subject thereof:—

Section, sub-section, clause or proviso	Subject	Penalty (in Rupees)
(1)	(2)	(3)
Section 75	Failure to give notice of erection of new building, etc.	500/-
Section 89	Prohibition of advertisement without permission.	5000/-
Section 148	Use for non-domestic purposes of water supplied for domestic purposes.	1000/-
Section 164	Waste or misuse of water.	500/-
Section 173	Injury to, or interference with free flow of contents of municipal drain or drains communicating with municipal drain.	1000/-
Section 174, sub-section (*2*)	Private drain not to be connected with municipal drain without notice.	1000/-
Section 175	Non-compliance with requisition for drainage of undrained premises.	500/-
Section 177	Non-compliance with requisition of maintenance of drainage works for any group or block of premises.	500/-

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(1)	(2)	(3)	(4)	(5)		
				(1)	(2)	(3)
				Section 178	Non-compliance with directions to close or limit the use of private drains in certain cases.	500/-
				Section 183	Connection with municipal water works or drains without written permission.	1000/-
				Section 193, sub-section (*1*)	Execution of work by a person other than a licensed plumber.	500/-
				Section 193, sub-section (*2*)	Failure to furnish when required, name of licensed plumber employed.	500/-
				Section 193, sub-section (*8*)	Licensed plumbers not to contravene bye-laws or execute work carelessly or negligently, etc.	500/-
				Section 194	Prohibition of wilful or neglectful acts relating to water or sewage works.	500/-
				Section 218, sub-section (*1*), clauses (*a*) and (*b*)	Failure to comply with requisition to show cause for alteration of street or for a appearance before the Chairperson.	200/-
				Section 219, sub-section (*1*)	Failure to comply with requisition on owner of private street or owner of adjoining land or building to level, etc., such street.	100/-
				Section 221, sub-section (*1*)	Prohibition of projections upon streets, etc.	5000/-
				Section 221, sub-section (*2*)	Failure to comply with requisition to remove projections from streets.	5000/-
				Section 224, sub-section (*1*)	Erection, etc., of structures of fixtures which cause obstruction in streets.	5000/-
				Section 225	Deposit, etc., of things in streets.	500/-

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(1)	(2)	(3)	(4)	(5)		
				(1)	(2)	(3)
				Section 227, sub-sections (*1*) and (*2*)	Tethering of animals and milking of cattle in public streets.	1000/-
				Section 231, sub-section (*2*)	Name of street and number of house not to be destroyed or defaced, etc.	1000/-
				Section 232, sub-section (*1*)	Failure to comply with requisition to repair, protect or enclose a dangerous place.	1000/-
				Section 251, sub-sections (*1*) and (*2*)	Non-compliance with provision as to completion certificates, occupation or use, etc., without permission.	1000/-
				Section 258, sub-sections (*1*) and (*2*)	Failure to comply with requisition to remove structures which are in ruins or likely to fall.	1000/-
				Section 259, sub-section (*1*)	Failure to comply with requisition to vacate buildings in dangerous conditions, etc.	1000/-
				Section 264	Failure to provide for collection, removal and deposit of refuse and provision of receptacles.	500/-
				Section 265, sub-section (*1*)	Failure to collect and remove filth and polluted matter.	500/-
				Section 266	Failure to comply with requisition for removal of rubbish, etc., from premises used as market, etc.	1000/-
				Section 267, sub-section (*1*)	Keeping rubbish and filth for more than twenty-four hours, etc.	100/-
				Section 267, sub-section (*2*)	Allowing filth to flow in streets.	200/-
				Section 273	Failure to provide latrines for premises used by large number of people and to keep them clean and in proper order.	500/-

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(1)	(2)	(3)	(4)	(5)		
				(*1*)	(*2*)	(*3*)
				Section 274	Failure to comply with requisition to provide latrines for market, cattle shed, cart stand, etc., and to keep them clean and in proper order.	500/-
				Section 277	Failure to comply with requisition to improve buildings unfit for human habitation	5000/-
				Section 292	Disposal of infected articles without disinfection.	500/-
				Section 294	Sale of food or drink contravention restriction prohibition Chairperson.	500/-
				Section 295	Removal or use of water from wells and tanks in contravention of prohibition of Chairperson.	500/-
				Section 297	Removal of infectious corpses in contravention of the provisions.	500/-
				Section 302, sub-section (*1*)	Failure to comply with requisition to close a burning or burial ground.	1000/-
				Section 302, sub-section (*2*)	Burning or burial of corpses in a burning or burial ground after it has been closed.	1000/-
				Section 303	Removal of corpses by other than prescribed routes.	500/-
				Section 304, clause (*b*)	Failure to convey the carcass of a dead animal to a place provided or appointed for disposal within twenty-four hours.	100/-
				Section 308, sub-sections (*1*), (*2*) and (*3*)	Commission of nuisances.	500/-
				Section 309	Failure to comply with requisition for removal or abatement of nuisance.	1000/-

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(1)	(2)	(3)	(4)	(5)		
				(*1*)	(*2*)	(*3*)
				Section 310, sub-section (*4*)	Dogs not to be at large in a street without being secured by a chain lead.	1000/-
				Section 310, sub-section (*5*)	Ferocious dogs at large without being muzzled, etc.	1000/-
				Section 314	Failure to comply with requisition to render buildings, wells, etc., safe.	1000/-
				Section 315	Failure to comply with requisition to enclose land used for improper purposes.	500/-
				Section 317, sub-section (*1*)	Sale in municipal markets without permission.	200/-
				Section 318, sub-sections (*1*) and (*2*)	Use of places as private markets without a licence and use of places other than a municipal slaughter house as slaughter houses.	500/-
				Section 318, sub-section (*2*), proviso (*a*)	Non-compliance with conditions imposed by Chairperson.	200/-
				Section 325	Carrying on butcher's, fishmonger's or pouluters trade without licence, etc.	200/-
				Section 326	Establishment of factory, etc., without permission.	5000/-
				Section 327	Certain things not to be kept and certain trades and operations not to be carried on without a licence.	1000/-
				Section 328, sub-section (*3*)	Keeping, abandonment or tethering of animals, etc.	200/-

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(1)	(2)	(3)	(4)	(5)		
				(*1*)	(*2*)	(*3*)
				Section 329, sub-section (*5*)	Use of premises in contravention of declaration.	500/-
				Section 330	Hawking articles for sale without a licence, etc.	200/-
				Section 331	Keeping a lodging house, eating house, tea shop, etc., without licence or contrary to licence.	1000/-
				Section 332	Keeping open theatre, circus or other place of public amusement without licence or contrary to terms of licence.	1000/-
				Section 339, sub-section (*5*)	Failure to produce licence or written permission.	100/-
				Section 346	Obstruction in execution of work.	500/-
				Section 353, sub-section (*4*)	Failure to comply with requisition to state the name and address of owner of premises.	200/-
				Section 404	Obstruction of Chairperson or a member, etc.	500/-
				Section 405	Removal of any mark set up for indicating level, etc.	200/-
				Section 406	Removal, etc., of notice exhibited by or under orders of the Council, Chairperson, etc.	100/-
				Section 407	Unlawful removal of earth, sand or other material or deposit of any matter or making of any encroachment from any land vested in the Council.	500/-

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(1)	(2)	(3)	(4)	(5)

THE ELEVENTH SCHEDULE

(*See* section 370)

Table

Section, sub-section, clause or proviso	Subject
(*1*)	(*2*)
148	Use for non-domestic purposes of water supplied for domestic purposes
227 sub-sections (*1*) and (*2*)	Tethering of animals and milking of cattle in public streets
264	Failure to provide for collection, removal and deposit of refuse and provision of receptacles
265 sub-section (*1*)	Failure to collect and remove filth and polluted matter
267 sub-section (*1*)	Keeping rubbish and filth for more than twenty-four hours, etc.
267 sub-section (*2*)	Allowing filth to flow in streets
310 sub-section (*4*)	Dogs not to be at large in a street without being secured by a chain lead
310 sub-section (*5*)	Ferocious dogs at large without being muzzled, etc.
317 sub-section (*1*)	Sale in municipal markets without permission
328 sub-section (*3*)	Keeping, abandonment or tethering of animals, etc.
330	Hawking articles for sale without a licence, etc.
339 sub-section (*5*)	Failure to produce licence or written permission,'.

54.	1997	17	The Lalit Kala Akadami (Taking Over of Management) Act, 1997	Sections 8 and 9 shall be omitted.

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(1)	(2)	(3)	(4)	(5)
55.	2002	60	The Metro Railways (Operation and Maintenance) Act, 2002	(*A*) In section 2, in sub-section (*1*),— (*i*) after clause (*b*), the following clause shall be inserted, namely:— '(*ba*) "demonstration" means a public display of group opinion or feelings involving protest, rallies, marches, gathering or procession, sit-ins, picketing, etc., which may cause disruption in metro operation and inconvenience to public;'; (*ii*) after clause (*s*), the following clause shall be inserted, namely:— '(*t*) "ticket" means any authority to travel which includes ticket, token, smart card, multi-modal transport card or any other travel instrument authorised by metro rail administration in this behalf.'. (*B*) In section 10, for the words, figures and brackets "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted. (*C*) In CHAPTER XI, for the Chapter heading "OFFENCE AND PENALTIES", the heading "OFFENCES AND CONTRAVENTIONS" shall be substituted. (*D*) In section 59, in sub-section (*1*), for the words "punishable with fine which may extend to five hundred rupees", the words "liable to penalty which may extend to two thousand and five hundred rupees" shall be substituted. (*E*) In section 60, in sub-section (*1*), for the words "punishable with fine which may extend to five hundred rupees", the words "liable to penalty which may extend to two thousand and five hundred rupees" shall be substituted. (*F*) In section 62, in sub-section (*3*), for the words "punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to ten thousand rupees" shall be substituted. (*G*) In section 64,— (*i*) in sub-section (*1*), for the words "punishable with imprisonment for a term which may extend to three months, or with fine which may extend to two hundred and fifty rupees, or with both", the words "liable to penalty which may extend to five thousand rupees" shall be substituted;

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(1)	(2)	(3)	(4)	(5)

(*ii*) in sub-section (*2*), for the words "fine which may extend to five hundred rupees, or with both", the words "fine which may extend to twenty thousand rupees" shall be substituted.

(*H*) In section 71, for the words "punishable with imprisonment for a term which may extend to six months", the words "liable to penalty which may extend to twenty thousand rupees" shall be substituted.

(*I*) In section 72, for the words "punishable with imprisonment which may extend to two months or with fine up to two hundred and fifty rupees, or with both", the words "liable to penalty which may extend to twenty thousand rupees" shall be substituted.

(*J*) In section 73, for the words "punishable with fine which may extend to five hundred rupees, and in default of payment of fine, he shall be punishable with imprisonment which may extend to six months:

Provided that, in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such fine shall not be less than one hundred rupees", the words "liable to penalty which may extend to five thousand rupees" shall be substituted.

(*K*) In section 75, for the words "punishable for a term which may extend to three months, or fine which may extend to five hundred rupees, or with both", the words "liable to penalty which may extend to twenty-five thousand rupees" shall be substituted.

(*L*) In section 76, the words "with imprisonment for life or" shall be omitted.

(*M*) After section 79, the following sections shall be inserted, namely:—

"79A. Adjudication of penalties.— (*1*) For the purpose of adjudicating penalties under sections 59, 60, 62, 63, sub-section (*1*) of section 64, sections 70, 71, 72, 73 and 75, the Metro Railway Administration may appoint an officer managing the functioning of metro station as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be specified:

Provided that the Metro Railway Administration may appoint as many adjudicating officers as may be required.

(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the receipt of such order, prefer an appeal to such officer at least one rank higher than the adjudicating officer as may be appointed by the Metro Railway Administration as an appellate authority, in such form and manner as may be specified.

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(1)	(2)	(3)	(4)	(5)
				(*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), it shall not be entertained by the appellate authority unless the person has deposited the amount of the penalty imposed by the adjudicating officer. (*5*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may think fit. (*6*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. 79B. Consequence of failure to pay penalty.— (*1*) Where any person fails to pay the penalty imposed under section 79A within such period as may be prescribed, such failure shall constitute an offence and such person shall be punishable in accordance with the provisions of this section. (*2*) Where the failure to pay penalty relates to a contravention under sub-section (*1*) of section 59 or sub-section (*1*) of section 60, the person shall, on conviction, be punishable with fine which may extend to five thousand rupees. (*3*) Where the failure to pay penalty relates to a contravention under sub-section (*3*) of section 62, the person shall, on conviction, be punishable with fine which may extend to twenty thousand rupees or with imprisonment for a term which may extend to six months, or with both. (*4*) Where the failure to pay penalty relates to a contravention under section 63, the person shall, on conviction, be punishable with fine which may extend to ten thousand rupees. (*5*) Where the failure to pay penalty relates to a contravention under sub-section (*1*) of section 64, the person shall, on conviction, be punishable with fine which may extend to ten thousand rupees or with imprisonment for a term which may extend to three months, or with both. (*6*) Where the failure to pay penalty relates to a contravention under section 70, the person shall, on conviction, be punishable with fine which may extend to fifteen thousand rupees. (*7*) Where the failure to pay penalty relates to a contravention under section 71 or section 72, the person shall, on conviction, be punishable with fine which may extend to thirty thousand rupees. (*8*) Where the failure to pay penalty relates to a contravention of section 73, the person shall, on conviction, be punishable with fine which may extend to ten thousand rupees:

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(1)	(2)	(3)	(4)	(5)
				Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such fine shall not be less than one thousand rupees. (*9*) Where the failure to pay penalty relates to a contravention of section 75, the person shall, on conviction, be punishable with fine which may extend to fifty thousand rupees.". (*N*) In section 82, in sub-section (*1*), for the words and figures "offence mentioned in sections 59, 61, sections 65 to 68, 71 to 79", the words and figures "offences mentioned in sections 59, 61, 65, 66, 67, 68, 74, 76, 77, 78, and 79" shall be substituted. (*O*) After section 85, the following section shall be inserted, namely:— "85A. Compounding of certain offences.—(*1*) Any offence punishable with imprisonment for a term less than four years under this Act may, either before or after the institution of proceedings, be compounded by the metro railway administration, for such amount as the Central Government, may by notification, specify in this behalf. (*2*) Where an offence has been compounded under sub-section (*1*), the offender if in custody shall be discharged and no further proceeding shall be taken against him in respect of such offence. (*3*) No offence shall be compoundable if the offender, by reason of a previous conviction, is liable to an enhanced punishment or punishment of a different kind for such offence.". (*P*) In section 90, for the words, figures and brackets "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted.
56.	2003	13	The Control of National Highways (Land and Traffic) Act, 2002	(*A*) In section 27,— (*i*) in sub-section (*1*), for the word "fine", the word "penalty" shall be substituted; (*ii*) in sub-section (*2*), for the word "fine" occurring at both places, the word "penalty" shall be substituted. (*B*) In section 37, in sub-section (*4*), for the words "fine imposed by the Highway Administration which shall not be less than five hundred rupees", the words "penalty imposed by the Highway Administration which shall not be less than two thousand rupees" shall be substituted. (*C*) In section 38, in sub-section (*4*), for the word "fine" wherever it occurs, the word "penalty" shall be substituted. (*D*) In section 39,—

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(1)	(2)	(3)	(4)	(5)
				(*i*) in sub-section (*1*), for the words "shall be punishable with imprisonment for a term which may extend to one year, or with fine which shall not be less than one thousand rupees per square metre of so occupied highway land but which shall not exceed two times the cost of such highway land, or with both", the words "shall be liable to penalty imposed by the Highway Administration which shall not be less than five thousand rupees per square metre of the land unauthorisedly occupied by him but which may extend to the cost of such land" shall be substituted; (*ii*) in sub-section (*2*), for the words "Any court, convicting a person", the words "The Highway Administration, imposing liability on a person" shall be substituted; (*iii*) sub-section (*3*) shall be omitted.
57.	2003	17	The Offshore Areas Mineral (Development and Regulation) Act, 2002	(*A*) In section 23,— (*i*) in sub-section (*1*), clause (*b*) shall be omitted; (*ii*) in sub-section (*1*), in the *Explanation*, for the words, brackets and letters "clauses (*a*) and (*b*)", the word, brackets and letter "clause (*a*)" shall be substituted; (*iii*) for sub-sections (*3*) and (*4*), the following sub-sections shall be substituted, namely:— "(*3*) Whoever contravenes the provisions of the rules made under clause (*pa*) of sub-section (*2*) of section 35 shall be punishable with imprisonment for a term which may extend to two years or with fine which shall not be less than fifty lakh rupees, which may extend to one crore rupees, or with both, and in the case of a continuing contravention, with additional fine which may extend to five lakh rupees for every day during which such contravention continues after conviction for the first such contravention. (*4*) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of section 28 within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both.". (*B*) For Chapter V, the following Chapter shall be substituted, namely:— "CHAPTER V PENALTY AND ADJUDICATION 28. Penalty and adjudication.—(*1*) Whoever,— (*a*) contravenes any provision of this Act, other than those covered under sub-sections (*1*), (*2*) and (*3*) of section 23;

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(1)	(2)	(3)	(4)	(5)
				(*b*) contravenes the provisions of the rules made under this Act [except rules made under clause (*pa*) of sub-section (*2*) of section 35]; (*c*) contravenes the terms and conditions of the operating right granted to him; or (*d*) fails to furnish the required data, or information, or document under sub-section (*2*) of section 5 in the manner provided therein, shall be liable to penalty which shall not be less than ten lakh rupees but which may extend to one crore rupees. (*2*) Where any person continues contravention under sub-section (*1*), even after direction of adjudicating officer appointed under sub-section (*3*) regarding such contravention, he shall be liable to additional penalty of one lakh rupees for every day during which such contravention continues. (*3*) For the purpose of adjudication of penalties under sub-section (*1*), the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India to be the adjudicating officer, for holding an inquiry and imposing the penalty in the manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.". (*C*) In section 34,— (*i*) in sub-section (*1*), for the words "the Central Government", the words "an officer not below the rank of Joint Secretary to the Government of India, appointed by the Central Government as an appellate authority" shall be substituted; (*ii*) in sub-sections (*2*) and (*3*), for the words "Central Government" occurring at both the places, the words "appellate authority" shall be substituted. (*D*) In section 35, in sub-section (*2*),— (*i*) for clause (*m*), the following clause shall be substituted, namely:— "(*m*) the manner of holding an inquiry and imposing penalty under sub-section (*3*) of section 28;"; (*ii*) clauses (*n*) and (*o*) shall be omitted.
58.	2003	36	The Electricity Act, 2003	(*A*) For section 139, the following section shall be substituted, namely:— "139. Negligently breaking or damaging works.—(*1*) Whoever, negligently breaks, injures, throws down or damages any material connected with the supply of electricity, shall be liable to penalty not less than five thousand rupees but which may extend to one lakh rupees, to be imposed by an officer duly authorised by the Appropriate Government.

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(1)	(2)	(3)	(4)	(5)
				(*2*) Where a person imposed penalty under sub-section (*1*) is again found guilty under that sub-section, such person shall, for the second or subsequent offence, be punished with fine not less than five thousand rupees but which may extend to one lakh rupees.”.
				(*B*) In section 140, for the words “which may extend to ten thousand rupees”, the words “which shall not be less than five thousand rupees but may extend to one lakh rupees” shall be substituted.
				(*C*) Section 141 shall be omitted.
				(*D*) In section 142,—
				(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—
				“Penalty by Appropriate Commission for non-compliance of order or direction.”;
				(*ii*) for the words “or any direction issued by the Commission”, the words “or any order or direction issued under the Act” shall be substituted;
				(*iii*) for the words “which shall not exceed one lakh rupees”, the words “shall not be less than ten thousand rupees but may extend to five lakh rupees” shall be substituted;
				(*iv*) for the words “may extend to six thousand rupees”, the words “shall not be less than one thousand rupees but may extend to ten thousand rupees” shall be substituted.
				(*E*) In section 146,—
				(*i*) for the words “imprisonment for a term which may extend to three months or with fine which may extend to one lakh rupees, or with both”, the words “fine which shall not be less than ten thousand rupees but which may extend to ten lakh rupees” shall be substituted;
				(*ii*) for the words “which may extend to five thousand rupees”, the words “which shall not be less than one thousand rupees but which may extend to fifty thousand rupees” shall be substituted.
				(*F*) In section 152,—
				(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—
				“(*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), the Appropriate Government or any officer authorised by it in this behalf shall accept from any consumer or person who committed or who is reasonably suspected of having committed an offence under sections 135, 138 and 140 of this Act, a sum of money by way of compounding of the offence as specified in the Table below:

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(1)	(2)	(3)	(4)	(5)

Table

Sl. No	Section	Rate at which the sum of money for compounding to be collected
(1)	(2)	(3)
1.	135. Theft of Electricity	Per Kilowatt (KW)/Horse Power (HP) or part thereof for Low Tension (LT) supply and per Kilo Volt Ampere (KVA) of contracted demand for High Tension (HT)
	(*i*) Industrial Service	Twenty thousand rupees
	(*ii*) Commercial Service	Ten thousand rupees
	(*iii*) Agricultural Service	Two thousand rupees
	(*iv*) Other Services	Four thousand rupees
2.	138. Interference with meters or works of licensee	Ten thousand rupees
3.	140. Penalty for intentionally injuring works	Ten thousand rupees:

Provided that the Appropriate Government may, by notification in the Official Gazette, amend the rates specified in the Table above.";

(*b*) in sub-section (*3*) for the words and figures "section 300 of the Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "section 278 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted.

59.	2005	29	The Private Security Agencies (Regulation) Act, 2005	(*A*) Section 12 shall be omitted. (*B*) In section 20, sub-section (*2*) shall be omitted.

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(1)	(2)	(3)	(4)	(5)
60.	2005	53	The Disaster Management Act, 2005	(*A*) In section 51, for the words "imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years", the words "imprisonment for a term which may extend to six months or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to one year" shall be substituted. (*B*) In section 52, for the words "two years", the words "six months" shall be substituted. (*C*) In section 53, for the words "two years", the words "one year" shall be substituted.
61.	2006	19	The Petroleum and Natural Gas Regulatory Board Act, 2006	Section 44 shall be omitted.
62.	2006	34	The Food Safety and Standards Act, 2006	(*A*) In section 38, in sub-section (*5*), for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*B*) In section 39, in the proviso, for the words "guilty of an offence under this Act and shall be punishable with fine", the words "liable to penalty" shall be substituted. (*C*) In section 41, in sub-section (*2*), for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*D*) In section 60, for the words "six months", the words "three months" shall be substituted. (*E*) In section 62, for the words "resists, obstructs, or attempts to obstruct, impersonate, threaten, intimidate or assault", the words "impersonates, threatens, intimidates or assaults" shall be substituted. (*F*) In section 68, in sub-section (*3*),— (*i*) in sub-clause (*a*), for the words and figures "sections 193 and 228 of the Indian Penal Code (45 of 1860)", the words and figures "sections 229 and 267 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted;

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(1)	(2)	(3)	(4)	(5)
				(*ii*) in sub-clause (*b*) for the words and figures "sections 345 and 346 of the Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "sections 384 and 385 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*G*) In section 71, in sub-section (*3*), for the words and figures "sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (45 of 1860), it shall be deemed to be a civil court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "sections 229 and 267, and for the purposes of section 233 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023), it shall be deemed to be a civil court for all the purposes of section 215 and Chapter XXVIII of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*H*) In section 73,— (*i*) for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted; (*ii*) for the words, figures and brackets "provisions of sections 262 to 265 (both inclusive)", the words, figures and brackets "provisions of sections 285 to 288 (both inclusive)" shall be substituted. (*I*) In section 74, in sub-section (*1*), for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*J*) In section 75, for the words and figures "Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*K*) In section 78, for the words and figures "notwithstanding anything contained in sub-section (*3*) of section 319 of the Code of Criminal Procedure, 1973 (2 of 1974)", the words, figures and brackets "notwithstanding anything contained in sub-section (*3*) of section 385 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*L*) In section 79, for the words and figures "section 29 of the Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "section 23 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted. (*M*) In section 87, for the words and figures "section 21 of the Indian Penal Code (45 of 1860)", the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted.

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63.	2006	41	The Cantonments Act, 2006	(*A*) In section 49,— (*i*) in sub-section (*1*), in clause (*b*), the words "or toll whereby the said tax or toll respectively" shall be omitted; (*ii*) sub-section (*3*) shall be omitted. (*B*) In section 81, in sub-section (*6*), for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*C*) In section 82, in sub-section (*2*), for the words "punishable with fine which may extend to five thousand rupees", the words "liable to penalty which may extend to five thousand rupees" shall be substituted. (*D*) In section 88, in sub-section (*2*),— (*i*) for the words "punishable with fine", the words "liable to penalty" shall be substituted; (*ii*) the word "sum" shall be omitted. (*E*) In Chapter V, sub-heading "Octroi, terminal tax and toll" shall be omitted. (*F*) Sections 90, 91 and 92 shall be omitted. (*G*) In section 116, in sub-section (*2*), for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*H*) In section 143, in sub-section (*2*), for the words "punishable with fine which may extend to two thousand five hundred rupees, and, in the case of a continuing offence, to an additional fine which may extend to two hundred fifty rupees for every day after the first during which the failure has continued", the words "liable to penalty which may extend to two thousand and five hundred rupees and, in the case of continuing default, to an additional penalty which may extend to two hundred and fifty rupees for each day after the first during which the default continues" shall be substituted. (*I*) In section 145, in sub-section (*2*), for the words "punishable with fine which may extend to five thousand rupees, and, in the case of a continuing offence, with an additional fine which may extend to two hundred fifty rupees for each day after the first during which the offence continues", the words "liable to penalty which may extend to five thousand rupees and, in the case of continuing default, to an additional penalty which may extend to two hundred and fifty rupees for each day after the first during which the default continues" shall be substituted. (*J*) In section 155, in sub-section (*4*),— (*i*) in sub-clause (*b*), for the words "shall be punishable with fine which may extend to one thousand rupees", the words "shall be liable to penalty which may extend to two thousand rupees" shall be substituted;

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				(*ii*) in the proviso, for the words "no person shall be punishable", the words "no person shall be liable" shall be substituted. (*K*) In section 166, for the words and figures "which he is required to make by section 164 or section 165 shall be punishable with fine which may extend to one thousand rupees.", the words and figures "required under section 164 or section 165 shall be liable to penalty which may extend to one thousand rupees" shall be substituted. (*L*) In section 174, in the long line, for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*M*) In section 197, in clause (*b*), for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*N*) In section 244, for sub-section (*2*), the following sub-section shall be substituted, namely:— "(*2*) Any person who contravenes the provisions of sub-section (*1*) shall be liable to penalty which may extend to one lakh rupees for the first contravention, and for any second and subsequent offence, he shall on conviction be punishable with fine which may extend to two lakh rupees and in the case of continuing contravention with an additional fine of twenty thousand rupees for every day during which the contravention continues, after the date it comes to the notice.". (*O*) In section 247, in the long line, for the words "punishable with fine which may extend to fifty thousand rupees and the cost of sealing the illegal construction and its demolition.", the words "liable to penalty which may extend to fifty thousand rupees for the first contravention, and for any second and subsequent offence, he shall on conviction be punishable with fine which may extend to one lakh rupees and the cost of sealing the illegal constructions and its demolition" shall be substituted. (*P*) In section 259, in sub-section (*2*), for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*Q*) For section 263, the following section shall be substituted, namely:— "263. Digging of public land.—Any person who, without the written permission of the Chief Executive Officer, digs up the surface of any open space in the cantonment that is not private property, shall be liable to penalty which may extend to two thousand and five hundred rupees and, in the case of a continuing default, to an additional penalty which may extend to five hundred rupees for every day, after the first, during which the default continues.".

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(*R*) In section 269, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Any person who omits to comply with any condition imposed by the Chief Executive Officer under clause (*a*) of sub-section (*2*) shall be liable to penalty which may extend to five thousand rupees and, in the case of a continuing default, to an additional penalty which may extend to one thousand rupees for every day, after the first, during which the default continues.".

(*S*) In section 271, in sub-section (*1*), for the words "by or under this Act, without obtaining licence therefor, or while the licence therefor is suspended, or after the same has been cancelled, shall be punishable with fine which may extend to five thousand rupees and, in the case of a continuing offence, with an additional fine which may extend to five hundred rupees for every day after the first during which the offence is continued", the words "under this Act, without obtaining such licence, or while the licence is suspended, or after it has been cancelled, shall be liable to penalty which may extend to five thousand rupees and, in the case of a continuing default, to an additional penalty which may extend to five hundred rupees for every day after the first during which the default continues" shall be substituted.

(*T*) For section 272, the following section shall be substituted, namely:—

"272. Penalty for using unlicensed market or slaughter-house.—Any person who, knowing that any market or slaughter-house has been opened to the public without a licence when such licence is required under this Act, or that the licence granted therefor is suspended or has been cancelled, sells or exposes for sale any article in such market, or slaughters any animal in such slaughter-house, shall be liable to penalty which may extend to five thousand rupees and, in the case of a continuing default, to an additional penalty which may extend to five hundred rupees for every day after the first during which the default continues.".

(*U*) In section 276, in sub-section (*3*), for the words "punishable with fine", the words "liable to penalty" shall be substituted.

(*V*) For sections 281 and 282, the following sections shall be substituted, namely:—

"281. Carrying on trade, etc., without licence or in contravention of section 280.—Any person who carries on any trade, calling, or occupation for which a licence is required, without obtaining such licence, or while the licence is suspended, or after it has been cancelled; and any person who, after receiving a notice under section 280, uses or allows to be used

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				any building or place in contravention thereof, shall be liable to penalty which may extend to five thousand rupees and, in the case of a continuing default, to an additional penalty which may extend to five hundred rupees for every day after the first during which the default continues. 282. Feeding animals on dirt, etc.—Any person who feeds, or allows to be fed, on filthy or deleterious substances any animal kept for the purpose of supplying milk to, or intended to be used as food for, the inhabitants of a cantonment, or who allows such an animal to graze in any place where grazing has been prohibited for sanitary reasons by public notice issued by the Board, shall be liable to penalty which may extend to one thousand rupees.”. (*W*) In section 283, in sub-section (*4*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*X*) In section 284, in sub-section (*3*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*Y*) In section 289,— (*i*) in sub-section (*1*), in the long line, for the words “punishable with fine”, the words “liable to penalty” shall be substituted; (*ii*) in sub-section (*2*), for the words “punishable with fine which may extend to two hundred-fifty rupees”, the words “liable to penalty which may extend to five hundred rupees” shall be substituted; (*iii*) in sub-section (*3*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*Z*) In section 290,— (*i*) in sub-section (*5*), in the long line, for the words “punishable with fine”, the words “liable to penalty” shall be substituted; (*ii*) in sub-section (*6*), in the long line, for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*ZA*) In section 291, in clause (*b*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*ZB*) In section 295, in sub-section (*2*), for the words “punishable with fine which may extend to five thousand rupees, and, in the case of a continuing offence, with an additional fine which may extend to two thousand rupees for each day after the first during which the offence continues”, the words “liable to penalty which may extend to five thousand rupees and, in the case of a continuing

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default, to an additional penalty which may extend to two thousand rupees for every day after the first during which the default continues" shall be substituted.

(*ZC*) For section 296, the following section shall be substituted, namely:—

"296. Discharging fire-works, fire-arms, etc.—(*1*) Whoever in a cantonment discharges any fire-arm, detonates or blasts in such manner as to cause or to be likely to cause danger to any person passing by or dwelling or working in the neighbourhood, or risk of injury to property, shall be punishable with fine which may extend to ten thousand rupees.

(*2*) Whoever engages in any game or carries on work such as quarrying, timber cutting or building operations, or lets off fire-balloons or fire-works, in such manner as to cause or to be likely to cause danger to any person passing by or dwelling or working in the neighbourhood, or risk of injury to property, shall be liable to penalty which may extend to two thousand and five hundred rupees.".

(*ZD*) For section 313, the following section shall be substituted, namely:—

"313. Penalty for obstruction.—Whoever obstructs any person acting on behalf of the Board, who is not a public servant within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023) or any person with whom the Board has lawfully contracted, in the execution of his duty or of anything which he is empowered or required to do by virtue or in consequence of any of the provisions of this Act or any rule, bye-law or order made thereunder, or in fulfilment of his contract, as the case may be, shall be liable to penalty which may extend to five thousand rupees.".

(*ZE*) For section 333, the following sections shall be substituted, namely:—

"333. General penalty.—Whoever, in any case in which a penalty is not expressly provided by this Act, fails to comply with any notice, order or requisition issued under any provision thereof, or otherwise contravenes any of the provisions of this Act, shall be liable penalty which may extend to five thousand rupees, and, in the case of a continuing failure or contravention, to an additional penalty which may extend to five hundred rupees for every day after the first during which the failure or contravention continues.

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(1)	(2)	(3)	(4)	(5)
				333A. Adjudication of penalties.—(*1*) Any penalty under sections 81, 82, 88, 116, 143, 145, 155, 166, 174, 197, 244, 247, 259, 263, 269, 271, 272, 276, 281, 282, 283, 284, 289, 290, 291, 295, 313, 333 and sub-section (*2*) of section 296 of this Act or any bye-laws made thereunder, shall be imposed by an order issued by the Chief Executive Officer: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Notwithstanding anything contained in any other law for the time being in force, for the purposes of this Act, and for any bye-laws made or amended under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2026, the word penalty, unless the context otherwise requires, shall mean a cost of civil nature imposed by Chief Executive Officer, for commission or non-commission of an act prohibited or prescribed by this Act and it shall not be considered a conviction, and the imposition of a fixed penalty shall not be considered criminal proceedings. (*3*) Where there is no fine or imprisonment prescribed against a contravention in this Act, the same shall be treated as a civil offence, and no criminal proceedings under this Act shall be initiated in the first instance against the said contravention: Provided that nothing contained herein shall preclude or adversely affect the right of the Chief Executive Officer to initiate a criminal proceeding against the offender under any other law for the time being in force in case the penalty is not paid with in time by the offender. (*4*) Every penalty imposed shall be paid within thirty days of the notice issued by the Chief Executive Officer and whoever fails to pay the penalty within the time prescribed or does not file an appeal against such penalty, shall, in addition to any other liability under any law for the time being in force, also be liable to be punished with a fine may extend up to twice the amount of the penalty imposed. (*5*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, prefer an appeal to the President Cantonment Board as an appellate authority. (*6*) Every appeal under sub-section (*5*) shall be filed within thirty days from the date of receipt of the notice of the penalty. (*7*) The appellate authority may, after giving the appellant an opportunity of being heard, pass such summary order confirming, modifying or setting aside the penalty.

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				(*8*) The appellate authority shall dispose of the appeal within a period of sixty days from the date of its filing. (*9*) In the event of non-payment of penalty amount upheld by the appellate authority within a period of fifteen days of receipt of the order of the appellate authority, the notice shall be liable to be punished with a fine which may extend to twice the penalty imposed.". (*ZF*) In section 348, in clause (*3*), for the word ", tolls" shall be omitted. (*ZG*) In section 349, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) Any bye-law made by a Board under this Act may provide that any person who contravenes such bye-laws shall be liable to penalty,— (*a*) which may extend to five thousand rupees; or (*b*) which may extend to five thousand rupees and, in the case of a continuing contravention, to an additional penalty which may extend to five hundred rupees for every day after the first during which such contravention continues; or (*c*) which may extend to one hundred fifty rupees for every day during which the contravention continues after the receipt of a notice from the Board or Chief Executive Officer by the person contravening the bye-law requiring such person to discontinue such contravention.".
64.	2007	41	The Carriage by Road Act, 2007	In section 18, in sub-section (*1*), for the words and figures "section 3, section 13, or a notification issued under section 14", the words and figures "section 13 or a notification issued under section 14, or carries goods of dangerous or hazardous nature while being in contravention of section 3," shall be substituted.
65.	2009	27	The Prevention and Control of Infectious and Contagious Diseases in Animals Act, 2009	(*A*) In section 2,— (*i*) for clause (*a*), the following clauses shall be substituted, namely:— '(*a*) "adjudicating officer" means the Sub-Divisional Magistrate or any other Executive Magistrate appointed by the State Government or the Union territory administration under section 34A; (*aa*) "animal" means,— (*i*) cattle, buffalo, sheep, goat, yak, Mithun, elephant;

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(*ii*) dog, cat, pig, horse, camel, ass, mule, poultry, bees;

(*iii*) fish, molluse, crustacean, amphibian; and

(*iv*) any other animal or bird as the Central Government may, by notification, specify;

(*ab*) "appellate authority" means the District Magistrate or the Additional District Magistrate appointed by the State Government or the Union territory administration under section 34B;';

(*ii*) after clause (*g*), the following clause shall be inserted, namely:—

'(*ga*) "disease" or "scheduled disease" means any disease specified in the Schedule;';

(*iii*) for clause (*k*), the following clauses shall be substituted, namely:—

'(*k*) "local authority" means the Municipal Corporation, Municipal Council, Municipality, Cantonment Board, Notified Area Committee, Gram Panchayat or any other authority for the time being vested by law with the control and administration of any matters within a specified local area;

(*ka*) "notification" means notification published in the Official Gazette and the expression "notify" or "notified" shall be construed accordingly;';

(*iv*) for clauses (*o*), (*p*), (*q*) and (*r*), the following clauses shall be substituted, namely:—

'(*o*) "registered veterinary practitioner" means a person having a Bachelor's Degree in Veterinary Science or Veterinary Science and Animal Husbandry from a recognised University and registered with the Veterinary Council of India or the State Veterinary Council;

(*oa*) "State Government" means the Government of a State or the Union territory administration;

(*ob*) "University" shall have the meaning assigned to it in clause (*f*) of section 2 of the University Grants Commission Act, 1956 (3 of 1956);

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(*p*) "Veterinarian" means a person having a Bachelor's Degree in Veterinary Science or Veterinary Science and Animal Husbandry from a recognised University and registered with the Veterinary Council of India or the State Veterinary Council and appointed as such by the State Government or the Union territory administration under clause (*a*) of section 3;

(*q*) "Veterinary Officer" means a person having a Bachelor's Degree in Veterinary Science or Veterinary Science and Animal Husbandry from a recognised University and registered with the Veterinary Council of India or the State Veterinary Council and appointed as such by the State Government or the Union territory administration under clause (*b*) of section 3;

(*r*) "Village Officer" means the livestock supervisor, by whatever name called, or any other officer designated or authorised as such, by notification, by the Central Government or the State Government.'.

(*B*) In section 4,—

(*i*) in sub-section (*1*), for the words "Every owner, or any other person, non-governmental organisation, public bodies or the village panchayat, in-charge of any animal", the words "Every owner, any other person, non-governmental organisation or local authority, in-charge of any animal," shall be substituted;

(*ii*) in sub-section (*3*), for the words "report the matter to the Veterinary Officer", the words "report the matter to the Veterinary Officer, State Government and Central Government in such form and manner as may be prescribed by the Central Government" shall be substituted.

(*C*) In section 5, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The Village Officer shall ensure that all infected animals are segregated and kept in a place away from other healthy animals.".

(*D*) In section 6,—

(*i*) in sub-section (*3*), for the words "public notice", the word "notification" shall be substituted;

(*ii*) in sub-section (*4*), for the word "obligatory", the word "mandatory" shall be substituted;

(*iii*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

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"(*7*) The Director shall submit a report to the State Government and the Central Government regarding vaccinated animals and such other facts, in such form, manner and within such time, as may be prescribed by the Central Government.".

(*E*) In section 7, in sub-section (*3*), in clause (*b*), after the words "certificate of vaccination", the words "issued by the Veterinarian, Veterinary Officer or registered veterinary practitioner" shall be inserted.

(*F*) In section 8, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The Director shall submit a report to the State Government and the Central Government regarding marking and issuing certificates in respect of vaccinated animals in such form and manner as may be prescribed by the Central Government.".

(*G*) In section 13, the words "or attempt to bring" and the words "known to be" shall be omitted.

(*H*) In section 26,—

(*i*) for the words "dispose it of", the words "dispose of it" shall be substituted;

(*ii*) after the words "as may be prescribed", the words "by the Central Government" shall be inserted.

(*I*) In section 27, in sub-section (*2*), after the words "as may be prescribed", the words "by the Central Government" shall be inserted.

(*J*) In section 29, in sub-section (*3*), for the words, figures and brackets "in the manner provided by the Code of Criminal Procedure, 1973 (2 of 1974) for the recovery of fines imposed by a Court", the words, figures and letter "in the manner provided in section 34A" shall be substituted.

(*K*) In section 30, in the opening portion, for the words "All Municipal, Panchayat or Village Officers and all officers of the rural and dairy development, revenue, agriculture,", the words "Any Village Officer, Registered practitioners, Veterinarian or Veterinary Officer of the" shall be substituted.

(*L*) For sections 32 and 33, the following sections shall be substituted, namely:—

"32. Penalty for contravention and obstruction in duty.—Any person who contravenes any provision of this Act, the rules, orders and notifications made or issued thereunder or obstructs the Competent Officer in performing his duties, shall be liable to penalty not exceeding ten thousand rupees and in the case of a continuing contravention, to an additional penalty which may extend to five thousand rupees for every day during which such contravention is continues.

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				33. Penalty for placing animal carcass in open place and in water source.—(*1*) No person shall,— (*a*) place or cause to be placed the carcass of any animal or any part thereof, in any river, canal, tank, pond, well, stream, lake, spring, ocean, or any other water source; or (*b*) dispose of or permit the carcass of any such animal to remain in any open place in a manner likely to cause spread of infection or environmental contamination. (*2*) Any person who contravenes the provisions of sub-section (*1*) shall be liable to penalty not exceeding ten thousand rupees. (*3*) Where such contravention results in contamination of any water source referred to in sub-section (*1*) or spread of disease to other animals, the adjudicating authority may make an order for,— (*a*) the recovery of charges for carcass disposal, disinfection and cleaning of water source or place, as the case may be, from the person adjudicated upon; and (*b*) the temporary suspension or cancellation of any livestock handling or trade licence held by the person adjudicated upon, for a period not exceeding six months. (*4*) The provisions of this section shall be in addition to, and not in derogation of, the provisions of sections 271 and 272 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023). 33A. Adjudication of penalties.— For the purpose of adjudication of penalties under the provisions of this Act and the rules made thereunder, the State Government or the Union territory administration, as the case may be, shall authorise the Sub-Divisional Magistrate or any other Executive Magistrate, as the case may be, having jurisdiction, as an adjudicating officer for holding an inquiry and imposing penalty, in the manner as may be prescribed by the Central Government: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 33B. Appeal.— (*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 33A may, within thirty days from the date of receipt of order, prefer an appeal to the District Magistrate or the Additional District Magistrate specially authorised in this behalf by the State Government or the Union territory administration, as the case may be, as an appellate authority, in such form and manner as may be prescribed by the Central Government.

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(*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing.

33C. Imprisonment for non-payment of penalty.—Where any person fails to pay the penalty imposed under the provisions of this Act and the rules made thereunder within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to twice the amount of the penalty, or with both.

33D. Remittance of penalty.—(*1*) Where an adjudicating officer imposes a penalty under the provisions of this Act and the rules made thereunder, the amount of the said penalty realised shall be credited to the Fund of the Animal Welfare Board of India constituted under the Prevention of Cruelty to Animals Act, 1960 (59 of 1960).

(*2*) The Board shall utilise the amount realised through penalty for the implementation of the provision of the Act and the rules made thereunder in such manner as may be prescribed by the Central Government.".

(*M*) In section 39, for the words "statistics on scheduled diseases, and vaccination", the words "'statistics on scheduled diseases, vaccination, animal breeding or any other matter related to health" shall be substituted.

(*N*) In section 42, in sub-section (*2*),—

(*i*) after clause (*a*), the following clauses shall be inserted, namely:—

"(*aa*) the form, manner and time of reporting the matter to the Veterinary Officer, State Government and Central Government under sub-section (*3*) of section 4;

(*ab*) the form, manner and time of submission of report to the State Government and the Central Government regarding vaccinated animals under sub-section (*7*) of section 6;

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(*ac*) the form and manner of submission of report to the State Government and the Central Government regarding marking and issuing certificate for vaccinated animals under sub-section (*4*) of section 8;";

(*ii*) after clause (*c*), the following clauses shall be inserted, namely:—

"(*ca*) the manner of recovery of cost regarding measures under sub-section (*3*) of section 29;

(*cb*) the manner of holding an inquiry and imposing penalties under section 33A;

(*cc*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*1*) of section 33B;".

(*O*) For the Schedule, the following Schedule shall be substituted, namely:—

"THE SCHEDULE

[*See* clause (*ga*) of section 2 and section 38]

(*a*) Multiple species diseases

1. Anthrax.

2. Aujeszky's disease.

3. Bluetongue.

4. Brucellosis.

5. Crimean Congo haemorrhagic fever.

6. Echinococcosis/hydatidosis/granulosis/multiloculosis.

7. Epizootice heamorrhagic disease virus.

8. Foot and mouth disease.

9. Heartwater.

10. Japanese encephalitis.

11. Leishmaniasis

12. Leptospirosis.

13. Mycobacterium tuberculosis complex.

14. New world screwworm (Cochliomyia hominivorax).

15. Nipah Virus infection.

16. Old world screwworm (Chrysomyabezziana).

17. Paratuberculosis.

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(1)	(2)	(3)	(4)	(5)
				18. Q fever.
				19. Rabies.
				20. Rift Valley fever.
				21. Rinderpest.
				22. Trichinellosis.
				23. Trypnosomiasis
				24. Tularemia.
				25. Vesicular stomatitis.
				26. West Nile fever.
				(*b*) Bovine diseases
				1. Bovine anaplasmosis.
				2. Bovine babesiosis.
				3. Bovine genital campylobacteriosis.
				4. Bovine spongiform encephalopathy.
				5. Bovine viral diarrhoea.
				6. Contagious bovine pleuropneumonia.
				7. Enzootic bovine leucosis.
				8. Haemorrhagic septicaemia.
				9. Infectious bovine rhinotracheitis/infectious pustular vulvovaginitis.
				10. Lumpy skin disease.
				11. Malignant catarrhal fever.
				12. Mycoplasmosis
				13. Theileriosis.
				14. Trichomonosis.
				(*c*) Sheep and goat diseases
				1. Caprine arthritis/encephalitis.
				2. Contagious agalactia.
				3. Contagious caprine pleuropneumonia.
				4. Enzootic abortion of ewes (ovine chlamydiosis).
				5. Maedi-visna.
				6. Nairobi sheep disease.
				7. Ovine epididymitis (Brucella ovis).
				8. Peste des petits ruminants.
				9. Salmonellosis (S. abortusovis).
				10. Scrapie.
				11. Sheep pox and goat pox.

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(1)	(2)	(3)	(4)	(5)
				12. Theileriosis.
				(*d*) Equine diseases
				1. African horse sickness.
				2. Contagious equine metritis.
				3. Dourine.
				4. Equine encephalomyelitis (Eastern).
				5. Equine encephalomyelitis (Westem).
				6. Equine infectious anaemia.
				7. Equine Influenza.
				8. Equine piroplasmosis.
				9. Equine rhinopneumonitis.
				10. Equine viral arteritis.
				11. Glanders.
				12. Surra (Trypanosoma evansi).
				13. Venezuelan equine encephalomyelitis.
				(*e*) Swine diseases
				1. African swine fever.
				2. Classical swine fever.
				3. Nipah virus encephalitis.
				4. Porcine cysticercosis.
				5. Porcine reproductive and respiratory syndrome.
				6. Swine vesicular disease.
				7. Transmissible gastroenteritis.
				(*f*) Avian diseases
				1. Avian chlamydiosis.
				2. Avian infectious bronchitis.
				3. Avian infectious laryngotracheitis.
				4. Avian mycoplasmosis (M. gallisepticum).
				5. Avian mycoplasmosis (M. synoviae).
				6. Duck virus hepatitis.
				7. Fowl cholera.
				8. Fowl typhoid.
				9. Highly pathogenic avian influenza and low pathogenic avian influenza in poultry.
				10. Infectious bursal disease (Gumboro disease).
				11. Marek's disease.
				12. Newcastle disease.

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(1)	(2)	(3)	(4)	(5)
				13. Pullorum disease.
				14. Turkey rhinotracheitis.
				(*g*) Lagomorph diseases
				1. Myxomatosis.
				2. Rabbit haemorrhagic disease.
				(*h*) Bee diseases
				1. Acarapisosis of honey bees.
				2. American foulbrood of honey bees.
				3. European foulbrood of honey bees.
				4. Small hive bettle infestation (Aethina tumida).
				5. Tropilaelaps infestation of honey bees.
				6. Varroosis of honey bees.
				(*i*) Fish diseases
				1. Epizootic haematopoietic necrosis.
				2. Infectious haematopoietic necrosis.
				3. Spring viraemia of carp (SVC).
				4. Viral haemorrhagic septicaemia (VHS).
				5. Epizootic ulcerative syndrome (EUS).
				6. Red seabream iridoviral disease (RSID).
				7. Koi herpesvirus disease (KHV).
				8. Grouper iridoviral disease.
				9. Viral encephalopathy and retinopathy.
				10. Enteric septicaemia of catfish.
				11. Infection with Aeromonas hydrophila.
				12. lnfection with Edwardsiella tarda.
				13. Infection with Vibrio anguillarum.
				14. Infection with Flavobacterium columnare.
				15. Infection with Streptococus iniae in Tilapia.
				16. Infectious pancreatic necrosis (cold water).
				17. Infection with Myxobolus spp.
				18. Infection with Ichthyophthirius multifilis.
				19. Infection with Saprolegnia parasitica.
				20. Infestation with Argulus spp.
				21. Infestation with Dactylogyrus spp.
				22. Infestation with Lernaea spp.
				23. Infestation with Caligus spp.

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(1)	(2)	(3)	(4)	(5)
				(*j*) Mollusc diseases
				1. Infection with Bonamia exitiosa.
				2. Infection with Perkinsus olseni.
				3. lnfection with abalone herpesvirus.
				4. Infection with Xenohaliotis californiensis.
				5. Infection with Marteilioides chungmuensis.
				6. Acute viral necrosis (in scallops).
				7. Akoya oyster disease.
				8. Infection with Bomania ostreae.
				9. Infection with Marteilia regringens.
				10. Infection with Perkinsus marinus.
				11. Infection with ostreid herpes virus.
				(*k*) Crustacean diseases
				1. Taura syndrome (TS).
				2. White spot disease (WSD).
				3. Yellowhead disease (YHD).
				4. Infectious hypodermal and haematopoietic necrosis (IHHN).
				5. Infectious myonecrosis (IMN).
				6. White tail disease (MrNV).
				7. Necrotising hepatopancreatitis (NHP).
				8. Milky haemolymph disease of spiny lobster (Panulirus spp.).
				9. Monodon slow growth syndrome.
				10. Acute hepatopancreatic necrosis syndrome (AHPNS).
				11. Hepatopancreatic parvovirus.
				12. Monodon baculovirus.
				13. Loose shell syndrome.
				14. Soft shell syndrome.
				15. Gaffkemia.
				(*l*) Amphibian disease
				1. Infection with Ranavirus.
				2. Infection with Batrachochytrium dendrobatidis.
				(*m*) Other diseases
				1. Camel pox.
				2. Leishmaniosis.
				3. Middle East respiratory syndrome coronavirus.”.

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(1)	(2)	(3)	(4)	(5)
66.	2010	1	The Legal Metrology Act, 2009	(*A*) In section 2, after clause (*e*), the following clause shall be inserted, namely:— '(*ea*) "improvement notice" means an improvement notice issued under this Act;'. (*B*) In section 15, after sub-section (*4*), the following sub-sections shall be inserted, namely:— "(*5*) Any inspection, search or seizure carried out by a legal metrology officer under this section in pursuance of a general or special order, instruction or written authorisation issued by the Director or Controller of Legal Metrology shall be deemed to have been made under a lawful warrant. (*6*) If the Director, Controller or legal metrology officer has reasonable ground for believing that any person has failed to comply with any provision of the Act or rules or directions issued, wherever applicable, he may, by a improvement notice served on that person,— (*i*) state the grounds for believing that the person has failed to comply with the provisions of Act or rules or directions issued; (*ii*) specify the matters which constitute the person's failure so to comply; (*iii*) specify the measures which, in the opinion of the said Authority, the person must take, in order to secure compliance; and (*iv*) require the person to take those measures, within a reasonable period, as may be specified in the said notice. (*7*) If the person fails to comply with an improvement notice issued under sub-section (*6*), his registration or approval, as the case may be, shall be suspended or revoked: Provided that the authorised officer may, after giving the person an opportunity of being heard, suspend or revoke the registration or approval granted, as the case may be, for reasons to be recorded in writing.". (*C*) In section 23,— (*i*) in the marginal heading, for the word "licence", the word "registration certificate" shall be substituted; (*ii*) in sub-section (*1*), for the word "licence" at both the places where they occur, the word "registration certificate" shall be substituted; (*iii*) in sub-section (*2*), for the word "licence", the words "registration certificate" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*D*) In section 25, for the words "shall be punished with fine which may extend to one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to five lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to one lakh rupees and for the subsequent offences the fine shall be not less than two lakhs rupees but may extend to five lakh rupees" shall be substituted. (*E*) In section 26, for the words "second and subsequent offence", the words "second offence with fine which may extend to one lakh rupees and for the third or subsequent offence" shall be substituted. (*F*) In section 27, in the long line, for the words "shall be punished with a fine which may extend to one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to four lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to one lakh rupees and for the subsequent offences the fine shall be not less than two lakh rupees but may extend to four lakh rupees" shall be substituted. (*G*) In section 28, for the words "shall be punished with fine which may extend to fifty thousand rupees and for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with fine which may extend to two lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to fifty thousand rupees and for the subsequent offences the fine shall be not less than one lakh rupees but may extend to two lakh rupees" shall be substituted. (*H*) In section 29, for the words "shall be punished with fine which may extend to fifty thousand rupees, for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with a fine which may extend to two lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to fifty thousand rupees and for the subsequent offences the fine shall be not less than one lakh rupees but may extend to two lakh rupees" shall be substituted. (*I*) In section 30, in the long line, for the words "second or subsequent offence", the words "second offence with fine which may extend to twenty thousand rupees and for the third or subsequent offence" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*J*) In section 31, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty-five thousand rupees and for the subsequent offences the fine shall not be fifty thousand rupees but may extend to one lakh rupees" shall be substituted. (*K*) In section 32, for the words "shall be punished with fine which may extend to twenty thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to five lakh rupees and for the subsequent offences the fine shall not be less than ten lakh rupees but may extend to twenty lakh rupees" shall be substituted. (*L*) In section 34, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty-five thousand rupees and for the subsequent offences the fine shall not be less than fifty thousand rupees but may extend to one lakh rupees" shall be substituted. (*M*) In section 35, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty-five thousand rupees and for the subsequent offences the fine shall not be less than fifty thousand rupees but may extend to one lakh rupees" shall be substituted. (*N*) In section 36,— (*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:— '(*1*) Whoever manufactures, packs, imports, sells, distributes, delivers or otherwise transfers, offers, exposes or possesses for sale, or causes to be sold, distributed, delivered or otherwise transferred, offered, exposed for sale, including through digital modes of sale such as e-commerce platforms, online market places or any other digital

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or electronic means including electronic service providers facilitating such sales, any pre-packaged commodity which does not conform to the declarations on the package as provided in this Act, shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to five lakh rupees and for the subsequent offences the fine shall not be less than twenty-five lakh rupees but may extend to fifty lakh rupees.

Explanation.— For the purposes of this sub-section, the expressions "e-commerce" and "electronic service provider" shall have the same meaning as assigned to them in clauses (*16*) and (*17*) of section 2 of the Consumer Protection Act, 2019 (35 of 2019).';

(*ii*) in sub-section (*2*), for the words "shall be punished with fine which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees and for the second and subsequent offence, with fine which may extend to one lakh rupees or with imprisonment for a term which may extend to one year or with both", the words "shall be punished with fine which shall not be less than ten thousand rupees but which may extend to one lakh rupees and for the second offence with fine which may extend to five lakh rupees and for the third or subsequent offence, with fine which may extend to fifty lakh rupees or with imprisonment for a term which may extend to one year or with both" shall be substituted.

(*O*) In section 37, in sub-section (*1*), for the words "shall be punished with fine which may extend to one lakh rupees", the words "shall be liable to penalty which may extend to one lakh rupees" shall be substituted.

(*P*) In section 38, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to six months, or with fine, or with both", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty-five thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted.

(*Q*) In section 39, for the words "shall be punished with fine, which may extend to fifty thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to fifty thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*R*) In section 40, for the words "with imprisonment for a term which may extend to two years and for the second or subsequent offence, with imprisonment for a term which may extend to five years", the words "in accordance with the provisions of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023) shall be substituted.". (*S*) In section 41,— (*i*) in sub-section (*1*), for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to six months and also with fine", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to five thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted; (*ii*) in sub-section (*2*), for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to five thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted. (*T*) In section 45,— (*i*) for the word "licence" wherever it occurs, the word "registration" shall be substituted; (*ii*) for the words "shall be punished with fine which may extend to twenty thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted. (*U*) In section 46,— (*i*) for the word "licence" wherever it occurs, the word "registration" shall be substituted; (*ii*) for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "shall be warned with an improvement

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				notice and for the second offence shall be liable to penalty which may extend to five thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted. (*V*) In section 47,— (*i*) for the word "licence", occurring at both the places, the words "registration certificate" shall be substituted; (*ii*) for the words "shall be punished with fine which may extend to twenty thousand rupees, or with imprisonment for a term which may extend to one year or with both", the words "shall be warned with an improvement notice and for the second offence shall be liable to penalty which may extend to twenty thousand rupees and for the subsequent offences the fine shall not be less than two lakh rupees but may extend to five lakh rupees" shall be substituted. (*W*) For section 48, the following section shall be substituted, namely:— "48. Compounding of offences.—(*1*) Any offence punishable under sections 25 to 39, section 41, sections 45 to 47, any rule made under sub-section (*3*) of section 52 or any rule made under sub-section (*3*) of section 53 may, either before or after the institution of the prosecution, be compounded, on payment for credit to the Government of such sum as may be prescribed. (*2*) The Director or legal metrology officer as may be specially authorised by him in this behalf, may compound offences punishable under sections 25 to 39, section 41, or any rule made under sub-section (*3*) of section 52. (*3*) The Controller or legal metrology officer specially authorised by him, may compound offences punishable under sections 25 to 31, sections 33 to 37, section 41, sections 45 to 47, and any rule made under sub-section (*3*) of section 53: Provided that such sum shall not, in any case, exceed the maximum amount of the fine, which may be imposed under this Act for the offence so compounded.

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				(*4*) Where an offence has been compounded under sub-section (*1*), no proceeding or further proceeding, as the case may be, shall be taken against the offender in respect of the offence so compounded. (*5*) No offence under this Act shall be compounded except as provided by this section. (*6*) No court shall take cognizance of an offence punishable under this Act except upon a complaint, in writing, made by— (*i*) the Director; (*ii*) the Controller; (*iii*) any officer authorised by them. (*7*) If the person does not compound the offence, shall be tried by the Magistrate in accordance with the procedure laid down in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023). (*8*) Where the offender fails to pay the fine imposed by the Magistrate, such fine and costs of prosecution shall be recoverable as provided under the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023): Provided that in case of failure to pay the fine, such fine shall be recoverable in accordance with the provisions of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), and any order of the Magistrate shall be deemed executable as a decree for recovery of money.”. (*X*) In section 50, in sub-section (*1*), in clause (*c*), after the words “the Central Government”, the words “or any officer not below the rank of Joint Secretary specially authorised in this behalf by that Government” shall be inserted. (*Y*) In section 52, in sub-section (*3*), for the words “shall be punishable with fine which may extend to five thousand rupees”, the words “shall liable to penalty which may extend to five lakh rupees and suspension, or as the case may be, revocation” shall be substituted. (*Z*) In section 53,— (*i*) in sub-section (*2*), in clause (*c*), for the word “licence”, the words “registration certificate” shall be substituted; (*ii*) in sub-section (*3*), for the words “shall be punishable with fine which may extend to five thousand rupees”, the words “shall liable to penalty which may extend to one lakh rupees and suspension, or as the case may be, revocation” shall be substituted.

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(1)	(2)	(3)	(4)	(5)
67.	2010	23	The Clinical Establishments (Registration and Regulation) Act, 2010	(*A*) In section 40, for the words "punishable for the first offence with fine which may extend to ten thousand rupees, for any second offence with fine which may extend to fifty thousand rupees and for any subsequent offence with fine which may extend to five lakh rupees", the words "liable for the first contravention to penalty which may extend to ten thousand rupees, for any second contravention to penalty which may extend to fifty thousand rupees, and for any subsequent contravention with penalty which may extend to five lakh rupees" shall be substituted. (*B*) In section 41, in sub-section (*3*), for the words, brackets and figures "under sub-sections (*1*) and (*2*)", the words, figures and brackets "under section 40, sub-sections (*1*) and (*2*) of section 41 and section 43 and sub-sections (*1*) and (*2*) of section 44" shall be substituted. (*C*) In section 43, for the words "punishable with fine", the words "liable to penalty" shall be substituted. (*D*) For section 44, the following section shall be substituted, namely:— '44. Contravention by companies.—(*1*) Where a person committing contravention of any of the provisions of this Act or of any rule made thereunder is a company, every person who, at the time the contravention was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty for the contravention and shall be liable for the first contravention to a penalty may extend to ten thousand rupees, for any second contravention to a penalty which may extend to fifty thousand rupees and for any subsequent contravention with penalty which may extend to five lakh rupees: Provided that nothing contained in this sub-section shall render any such person liable to any penalty if he proves that the contravention was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such contravention. (*2*) Notwithstanding anything contained in sub-section (*1*), where a contravention of any of the provisions of this Act or of any rule made thereunder has been committed by a company and it is proved that the contravention has taken place with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also

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(1)	(2)	(3)	(4)	(5)
				be deemed to be guilty of that contravention and shall be liable to penalty which may extend to ten thousand rupees for the first contravention, penalty which may extend to fifty thousand rupees for the second contravention and penalty which may extend to five lakh rupees for any subsequent contravention. *Explanation*.—For the purposes of this section,— (*a*) "company" means a body corporate and includes a firm or other association of individuals; and (*b*) "director", in relation to a firm, means a partner in the firm.'. (*E*) In section 46, for the word "fine" wherever it occurs, the word "penalty" shall be substituted.
68.	2013	23	The Pension Fund Regulatory and Development Authority Act, 2013	(*A*) In section 16, in sub-section (*7*), in the long line, for the words "punishable with imprisonment for a term which may extend to one year, or with fine, which may extend to twenty-five crore rupees, or with both, and also with a further fine which may extend to ten lakh rupees for every day after the first day during which the failure or refusal continues", the words "liable to penalty which may extend to twenty-five crore rupees, and also with a further penalty which may extend to ten lakh rupees, for every day after the first day during which the failure or refusal continues" shall be substituted. (*B*) In section 30, for the word and figures "section 28" wherever they occur, the words, brackets and figures "sub-section (*7*) of section 16 or section 28" shall be substituted.
69.	2015	11	The Coal Mines (Special Provisions) Act, 2015	(*A*) For sections 23 and 24, the following sections shall be substituted, namely:— "23. Punishment for certain offences and non-compliances.—(*1*) If any person,— (*a*) obstructs or causes any impediment in taking possession or in the management and operation of the Schedule I coal mines by the Central Government or the designated custodian; or (*b*) destroys or misuses any mine infrastructure or coal stock; or (*c*) retains any property of such coal mine or removes or destroys it, he and any officer-in-default of the company shall be punishable with imprisonment for a term which may extend to two years, or with fine of one lakh rupees, and in the case of continuing failure, with fine of two lakh rupees for every day during which the offence continues or with both, depending upon the nature of the offence.

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(1)	(2)	(3)	(4)	(5)
				(*2*) If any person fails to deliver to the designated custodian any books of account, registers or any other document in his custody relating to Schedule I coal mines and coal mining operations in respect of the management of which the designated custodian has been appointed he and any officer-in-default of the company shall be liable to penalty which may extend to one lakh rupees, and in the case of continuing failure, with penalty of which may extend to two lakh rupees for every day during which the failure continues: Provided that for a subsequent contravention, or for a contravention continuing beyond thirty days, he and any officer-in-default of the company shall, on conviction before a competent court, in addition to the penalty, be punishable with a fine of five lakh rupees or with imprisonment for a term which may extend to two years or with both. 24. Penalty for failure to comply with directions of Central Government.— If any person fails to comply, without reasonable cause, with any of the directions given by the Central Government or nominated authority or the designated custodian in the exercise of its powers provided in this Act or as may be prescribed, he shall be liable to penalty which may extend to one lakh rupees and in the case of continuing failure with penalty which may extend to two lakh rupees for everyday during which the failure continues. 24A. Adjudication of penalties.—(*1*) For the purpose of adjudication of penalties under sub-section (*2*) of section 23 and section 24, the Central Government shall appoint the nominated authority to be the adjudication authority for holding an inquiry and imposing penalties in such form and manner as may be prescribed: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 24B. Appeal.—(*1*) The Tribunal constituted under the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957) shall be authorised to act as an appellate authority. (*2*) Any person aggrieved by an order passed by the adjudicating officer under section 24A, may prefer an appeal within thirty days from the date of receipt of the order before the Tribunal constituted under sub-section (*1*) of section 27. (*3*) The Tribunal may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

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(1)	(2)	(3)	(4)	(5)
				(*4*) The amount of penalty imposed under section 24A or this section, if not paid, may be recovered as an arrear of land revenue.”. (*B*) In section 31, in sub-section (*2*), after clause (*x*), the following clause shall be inserted, namely:— “(*xa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 24A;”.
70.	2016	16	The Real Estate (Regulation and Development) Act, 2016	For section 68, the following section shall be substituted, namely:— “68. Penalty for failure to comply with orders of Appellate Tribunal by allottee.—If any allottee, who fails to comply with, or contravenes any of the orders or directions of the Appellate Tribunal, as the case may be, he shall be liable to penalty, which may extend up to ten per cent. of the plot, apartment or building cost, as the case may be.”.
71.	2019	49	The Recycling of Ships Act, 2019	(*A*) In section 31,— (*i*) in the marginal heading, for the word “Penalty”, the word “Punishment” shall be substituted; (*ii*) in sub-section (*1*), for the word “instals”, the word “installs” shall be substituted; (*iii*) sub-section (*2*) shall be omitted; (*iv*) for sub-section (*6*), the following sub-section shall be substituted, namely:— “(*6*) Whoever fails to respond within twenty-four hours of issuance of third notice for taking remedial action for oil spill under sub-section (*2*) of section 22, shall be punishable with imprisonment which may extend to three months or with fine which may extend to ten lakh rupees or with both.”. (*B*) For section 32, the following sections shall be substituted, namely:— “32. Penalty for contravention of provisions of this Act or rules or regulations.—(*1*) Whoever contravenes the provisions of section 12 shall be liable to penalty which may extend to ten lakh rupees. (*2*) Whoever fails to respond to the notice issued for taking remedial action for oil spill under sub-section (*2*) of section 22 shall be liable to a penalty, which may extend to— (*i*) five lakh rupees, in case of no response within twelve hours of issuance of first notice; and (*ii*) ten lakh rupees, in case of no response within twenty-four hours of issuance of second notice.

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(1)	(2)	(3)	(4)	(5)
				(*3*) Whoever contravenes any of the provisions of this Act or any rules or regulations made thereunder, for which no specific punishment or penalty has been provided in this Act, shall be liable to penalty which may extend to two lakh rupees. 32A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 32, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by the order of the adjudicating officer under sub-section (*1*), may within thirty days from the date of receipt of such order, prefer an appeal to an officer at least one rank higher than the adjudicating officer who shall be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*C*) For section 35, the following section shall be substituted, namely:— “35. Offences to be non-cognizable, bailable, and compoundable.—(*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), every offence under this Act shall be non-cognizable, bailable, and compoundable.

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(1)	(2)	(3)	(4)	(5)
				(*2*) Any offence punishable under sub-sections (*1*), (*3*), (*4*) and (*5*) of section 31, may, before or after the institution of prosecution, be compounded by an officer designated by the Central Government by notification in this behalf, on payment for credit to the Central Government of such sum and in such manner as may be prescribed: Provided that such sum shall not, in any case, exceed the maximum amount of the fine which may be imposed under this Act for the offences so compounded: Provided further that in case of subsequent offence, the same shall not be compounded under sub-section (*2*). (*3*) The officer referred to in sub-section (*2*) shall exercise the powers to compound an offence, subject to the direction, control and supervision of the Central Government. (*4*) Every application for the compounding of an offence shall be made in such form and manner as may be prescribed. (*5*) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted against the offender in relation to whom the offence is so compounded. (*6*) Where the compounding of any offence is made after the institution of any prosecution, such composition shall be brought by the officer referred to in sub-section (*2*), in writing, to the notice of the court in which the prosecution is pending and on such notice for compounding the offence being given, the person against whom the offence is so compounded shall be discharged. (*7*) Any person who fails to comply with the order of compounding made by the officer referred to in sub-section (*2*), shall be liable to pay a sum equivalent to twenty per cent. of the maximum fine provided for the offence, in addition to the fine provided for the said offence. (*8*) No offence punishable under this Act shall be compounded except in accordance with the provisions of this section.”. (*D*) In section 42, in sub-section (*2*), after clause (*o*), the following clauses shall be inserted, namely:— “(*oa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 32A;

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(1)	(2)	(3)	(4)	(5)
				(*ob*) the form and manner of preferring an appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 32A; (*oc*) the sum and manner of compounding under sub-section (*2*) of section 35; (*od*) the form and manner of making an application for compounding of an offence under sub-section (*4*) of section 35.".
72.	2021	1	The Major Port Authorities Act, 2021	(*A*) Chapter VII shall be omitted. (*B*) Section 64 shall be omitted.
73.	2021	14	The National Commission for Allied and Healthcare Professions Act, 2021	(*A*) In section 58, for the words "shall be punishable with fine which may extend to fifty thousand rupees and in case of a continuing offence with an additional fine which may extend to five thousand rupees per day after the first day during which the offence continues" the words "shall be liable to penalty which may extend to fifty thousand rupees and in case of a continuing contravention with an additional penalty which may extend to five thousand rupees per day after the first day during which the offence contravention continues" shall be substituted. (*B*) After section 58, the following section shall be inserted, namely:— "58A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 58, the Chairperson of the State Council shall be the adjudicating authority to hold inquiry and imposing penalties in such manner as may be prescribed: Provided that for the States where the State Councils have not been established, the Chairperson of the Commission shall perform the functions of the adjudication authority under sub-section (*1*) till such State Councils are established: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating authority under sub-section (*1*) except the proviso thereof, may, within a period of thirty days from the date of receipt of such order, prefer an appeal to the Chairperson of the Commission, who shall be the appellate authority, in such form and manner as may be prescribed:

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(1)	(2)	(3)	(4)	(5)
				Provided that where the Chairperson of the Commission has performed the functions of the adjudicating authority under the first proviso to sub-section (*1*), the appeal shall lie to the Secretary to the Government of India, as may be appointed by the Central Government in this behalf. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) In section 66, in sub-section (*2*),— (*i*) in clause (*u*), the word "and" occurring at the end, shall be omitted; (*ii*) after clause (*u*), the following clauses shall be inserted, namely:— "(*ua*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 58A; (*ub*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 58A;" .
74.	2021	20	The Marine Aids to Navigation Act, 2021	(*A*) In section 41,— (*i*) in sub-section (*1*), for the words "shall be liable to imprisonment for a term which may extend up to six months or with fine which may extend up to one lakh rupees, or with both", the words "shall be liable to penalty which may extend up to one lakh rupees" shall be substituted; (*ii*) in sub-section (*2*), in opening portion, for the words "liable for punishment", the words "liable to penalty" shall be substituted.

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(1)	(2)	(3)	(4)	(5)
				(*B*) In section 42, for the words "for fine", the words "to penalty" shall be substituted. (*C*) After section 42, the following section shall be inserted, namely:— "42A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under sections 41 and 42, the Central Government shall appoint an officer not below the rank of Deputy Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required: Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to the Director General in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*D*) In section 46, in sub-section (*2*), after clause (*p*), the following clauses shall be inserted, namely:— "(*pa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 42A; (*pb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 42A;".

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<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th></tr>
<tr><td>75.</td><td>2021</td><td>24</td><td>The Inland Vessels Act, 2021</td><td>(A) In section 63, for the words “or an offence under this Chapter”, the words “or an offence or a contravention under this Chapter” shall be substituted.

(B) In Chapter XVI, in the Chapter heading, for the word “PENALTIES”, the word “PUNISHMENTS” shall be substituted;

(C) For section 87, the following section shall be substituted, namely:—

“87. Offences and punishments.—(1) Whoever, contravenes any of the provisions of this Act, shall be liable to punishment or penalty as specified in the Table under sub-sections (2) and (3).

(2) The offences mentioned in column (3) of the Table below, shall be punishable to the extent mentioned in column (4) of the said Table :—

<table>
<tr><th>Sl. No</th><th>Section</th><th>Offence</th><th>Punishment</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr>
<tr><td>1.</td><td>14(1)</td><td>Owner, operator or master of any mechanically propelled inland vessel, using such vessel, without a valid certificate of survey has acted in contravention of sub-section (1) of section 14.</td><td>Fine which may extend to ten thousand rupees for the first offence and twenty-five thousand rupees for subsequent offences.</td></tr>
<tr><td>2.</td><td>18(1)</td><td>Owner, operator or master of any mechanically propelled inland vessel proceeding on any voyage or use a mechanically propelled inland vessel required to be registered, for any service, without a valid certificate of registration and in contravention of sub-section (1) of section 18.</td><td>Fine which may extend to ten thousand rupees for the first offence and fifty thousand rupees for subsequent offences.</td></tr>
</table>
</td></tr>
</table>

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				3.	30	Owner of any mechanically propelled inland vessel, has acted in contravention of section 30.	Fine which may extend to ten thousand rupees per day or imprisonment which may extend to one year, or with both.
				4.	34(*2*)	Owner or operator on whose vessel, persons under the age of eighteen years are employed, has acted in contravention of sub-section (*2*) of section 34.	Fine which may extend to five thousand rupees for every day of non-compliance or imprisonment not exceeding six months, or with both.
				5.	44	Owner or operator or any person responsible for the operation of special category vessel, which does not comply with the provisions of Chapter VII.	Fine which may extend to ten thousand rupees for every day of non-compliance or imprisonment extending up to six months, or with both.
				6.	49 and 50 (*1*)	Owner, operator or master of any mechanically propelled vessel plying in inland waters abstaining from proceeding to render assistance after answering to the distress signal.	Fine which may extend to ten thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				7.	51 (*2*)	The owner, operator or master of any mechanically propelled inland vessel proceeding to conduct any voyage without complying with the requirements of navigation aids, life-saving appliances, fire detection and extinguishing appliances and communication appliances as specified under sub-section (*2*) of section 51.	Fine which may extend up to fifty thousand rupees.
				8.	52(*2*) and (*3*)	The owner, operator or master of any mechanically propelled vessel causing pollution by discharging or dumping of pollutants in inland waters.	Fine which may extend to fifty thousand rupees.
				9.	53(*4*)	The owner, operator or master of any mechanically propelled vessel, who are required under this Act to possess a valid prevention of pollution certificate, plying or using the vessel without the said valid certificate.	Fine which may extend to twenty-five thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				10.	57	Any owner, operator or any person who intentionally cause wreck within inland waters.	Fine amounting to fifty thousand rupees and imprisonment which may extend to three years.
				11.	82	Master or operator of any foreign vessels acting in contravention of sub-section (*1*) of section 82.	Fine which may extend to fifty thousand rupees or imprisonment which may extend to one year, or with both.
				12.	83	Owner, operator or master of mechanically propelled inland vessel, who does not comply with the requirement of pilotage in contravention of section 83.	Fine which may extend to fifty thousand rupees or imprisonment which may extend to three years, or with both.

(*3*) The contravention specified in column (3) of the Table below shall be liable to penalties specified in column (4) of the said Table:—

Table

Sl. No	Section to which contravention is referred	Contravention	Penalty
(1)	(2)	(3)	(4)
1.	8	Any owner, operator or construction yard, found guilty of construction, alteration or modification of mechanically	Penalty which may extend to ten thousand rupees for every non-compliance found.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
						propelled inland vessel in contravention of section 8.	
				2.	19(*1*)	Owner or master who does not carry a valid certificate of registration or not making the same available for inspection, has acted in contravention of sub-section (*1*) of section 19.	Penalty which may extend to ten thousand rupees for every non-compliance found.
				3.	24(*3*)	Owner not displaying the official number on the conspicuous part of a vessel has acted in contravention of sub-section (*3*) of section 24.	Penalty which may extend to ten thousand rupees.
				4.	27	Owner, operator or any person responsible for the operation of the vessel, has acted in contravention of section 27.	Penalty which may extend to ten thousand rupees for the first contravention and twenty-five thousand rupees for subsequent contraventions.
				5.	28(*2*)	Owner, operator or master of any mechanically propelled inland vessel not registering the details of	Penalty which may extend to ten thousand rupees for the first contravention

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
						alterations that are mandated to be registered as specified in sub-section (*2*) of section 28.	and twenty-five thousand rupees for subsequent contraventions.
				6.	29	Owner or operator of any mechanically propelled inland vessel, who does not comply with the requirements or has acted in contravention of section 29.	Penalty which may extend to five hundred rupees for every day of non-compliance.
				7.	32(*1*)	Owner of any mechanically propelled inland vessel, has acted in contravention of sub-section (*1*) of section 32.	Penalty which may extend to five thousand rupees for every day of non-compliance.
				8.	35	Owner or operator of any mechanically propelled inland vessel without complying with the specified minimum manning scale has acted in contravention to section 35.	Penalty which may extend to ten thousand rupees for the first contravention and twenty-five thousand rupees for subsequent contraventions.
				9.	40(*1*) and (*4*)	The holders of certificate of competency, has acted in contravention to the provisions of this Act or not surrendered the suspended, cancelled or varied certificate	Penalty which may extend to five thousand rupees per day.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
						issued under non-submission of suspended or cancelled certificates.	
				10.	47	Owner, operator or master of any mechanically propelled vessel registered, recognised or identified under this Act, for not equipping the vessels or exhibiting the lights and signals specified under Chapter VIII.	Penalty which may extend to ten thousand rupees for the first contravention and twenty-five thousand rupees for subsequent contraventions.
				11.	48	Owner, operator or master not ensuring safe navigation or causing damage due to non observance of regulations.	Penalty which may extend to twenty-five thousand rupees.
				12.	54(*2*) and (*5*)	The owner or operator of any reception facility who does not comply with the standards and obligations stipulated.	Penalty which may extend to fifty thousand rupees.
				13.	55(*4*)	The owner or operator of the terminal who operates without complying with the notice issued under sub-section (*4*) of section 55.	Penalty which may extend to fifty thousand rupees.
				14.	58(*2*)	Any person who is guilty of offence committed by contravention of sub-section (*2*) of section 58.	Penalty which may extend to ten thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				15.	66	Any owner or master plying any mechanically propelled inland vessel without a valid insurance as provided under section 66.	Penalty which may extend to ten thousand rupees and detention of the vessel till certificate of insurance is procured.
				16.	74(*2*)	The owner, operator or master of any mechanically propelled inland vessel not complying with sub-section (*2*) of section 74.	Penalty which may extend to ten thousand rupees.
				17.	79(*2*)	Any person who holds a certificate issued under Chapter VI and fails to surrender suspended or cancelled certificates.	Penalty which may extend to ten thousand rupees for every day of non-submission.
				18.	80	Any person, in the capacity of a service provider or a service user, who acts in contravention of section 80.	Penalty which may extend to fifty thousand rupees.
				19.	97	Any person employed on inland vessel for neglect or refusal to join or desertion of vessel in violation of his obligation as provided under section 97.	Forfeiture of a sum not exceeding two days' pay, and in addition for every twenty-four hours of absence, either a sum not exceeding six days' pay or any expenses

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
							properly incurred in hiring a substitute, from his wages.
				20.	102	Any person found guilty of causing obstruction or has acted in contravention of section 102.	Penalty which may extend to fifty thousand rupees.

(*4*) Where the owner or master of any mechanically propelled inland vessel is convicted of an offence under this Act or any rule made thereunder, committed on board, or in relation to that mechanically propelled vessel, and is sentenced to pay a fine, the Magistrate who passes the sentence may direct the amount of the fine to be levied by distress and sale of the mechanically propelled vessel, or its appurtenance so much thereof as is necessary.

(5) Where an inland vessel has been used in contravention of the provisions of this Act or the rules made thereunder, the details of the offence or contravention, the offender or person liable and the vessel shall be recorded in such form and manner, as may be specified by the Central Government by notification.

(*6*) The State Government shall appoint courts not inferior to that of a Magistrate of the first class, for the purpose of conducting trial of any person who is charged of any offence as provided under this Act or the rules made thereunder.".

(*D*) After section 87, the following sections shall be inserted, namely:—

"87A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 87, the State Government shall appoint an officer not below the rank of Under Secretary to the Government of India or an officer of an equivalent rank in the State Government as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the State Government may appoint as many adjudicating officers as may be required:

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(1)	(2)	(3)	(4)	(5)
				Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (2) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer at least one rank higher than the adjudicating officer appointed by the State Government as an appellate authority, in such form and manner as may be prescribed. (*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.”. (*E*) In section 107, in sub-section (*2*), after clause (*z*), the following clauses shall be inserted, namely:— “(*zz*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 87A; (*zzz*) the form and manner of preferring an appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 87A;” .
76.	2022	13	The Indian Antarctic Act, 2022	(*A*) In section 41,— (*i*) in clause (*e*), for the words and figures “or section 32”, the words, brackets and figures “or sub-section (*2*) of section 32” shall be substituted; (*ii*) after clause (*e*), the following clause shall be inserted, namely:— “(*f*) any person who obstructs any inspection team authorised under section 31 in the lawful exercise of any functions of inspection conferred by or under this Act in Antarctica, shall be punishable with imprisonment for a term which may extend to one year, or with fine which shall not be less than five lakh rupees but which may extend to twenty lakh rupees, or with both:

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(1)	(2)	(3)	(4)	(5)

Provided that obstruction shall not include any act or omission arising from physical or mental incapacity, unintentional conduct, or circumstances beyond the control of a person.".

(*B*) In section 44, for the words "punishable with fine", the words "liable to penalty" shall be substituted.

(*C*) After section 44, the following section shall be inserted, namely:—

"44A. Adjudication of penalties.—(*1*) For the purpose of adjudicating penalties under section 44, the Central Government shall appoint an officer not below the rank of Joint Secretary to the Government of India as an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed:

Provided that the Central Government may appoint as many adjudicating officers as may be required:

Provided further that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Any person aggrieved by an order of the adjudicating officer under sub-section (*1*) may, within thirty days from the date of receipt of such order, prefer an appeal to such officer, at least one rank higher than the adjudicating officer, as may be appointed by the Central Government as an appellate authority, in such form and manner as may be prescribed.

(*3*) The appellate authority may admit an appeal after the expiry of the said period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such an order as he may deem fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(*D*) In section 55, in sub-section (*2*), after clause (*s*), the following clauses shall be inserted, namely:—

"(*sa*) the manner of holding an inquiry and imposing penalties under sub-section (*1*) of section 44A;

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<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th></tr>
<tr><td></td><td></td><td></td><td></td><td>(sb) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (2) of section 44A;” .</td></tr>
<tr><td>77.</td><td>2023</td><td>18</td><td>The Jan Vishwas (Amendment of Provisions) Act, 2023</td><td>After section 3, the following proviso shall be inserted, namely:—
“Provided that notwithstanding anything contained in this section, if any enactment mentioned in the Schedule provides the manner of revision of fines and penalties therein, only the said provision shall be applicable for increase of fines and penalties for provisions of such enactment.”.</td></tr>
<tr><td>78.</td><td>2025</td><td>20</td><td>The Coastal Shipping Act, 2025</td><td>(A) In section 16, for the words “punishable with imprisonment for a term which may extend to six months, or with fine”, the words “liable to penalty” shall be substituted.
(B) In section 18, in the long line, for the words “punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both”, the words “liable to penalty which may extend to two lakh rupees” shall be substituted.
(C) In section 26, in sub-section (1), for the words and figures “offence punishable under sections 15 to 20 of this Act may”, the words and figures “any offence punishable under sections 15, 17, 19 and 20, may” shall be substituted.
(D) In section 30,—
(i) in sub-section (1), after the word “under”, the words and figures “sections 16, 18 and” shall be inserted;
(ii) in sub-section (5), after the word “under”, the words and figures “sections 16, 18 and” shall be inserted.</td></tr>
<tr><td>79.</td><td>2025</td><td>24</td><td>The Merchant Shipping Act, 2025</td><td>(A) In section 281,—
(i) in sub-section (2), in the Table, after serial no. 96 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—
<table>
<tr><th>Sl. No.</th><th>Contravention</th><th>Sections</th><th>Penalties</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr>
<tr><td>“97.</td><td>If a seafarer on or before being engaged wilfully and</td><td>General</td><td>Penalty which may extend to fifty thousand rupees.”;</td></tr>
</table></td></tr>
</table>

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
					fraudulently makes a false statement of the name of his last vessel or alleged last vessel or wilfully and fraudulently makes a false statement of his own name.		

(*ii*) in sub-section (*3*), in the Table, serial no. 12 and the entries relating thereto shall be omitted.

(*B*) After section 282, the following section shall be inserted, namely:—

"282A. Compounding for certain offences.—(*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), the offences under section 38, clause (*d*) of sub-section (*1*) of section 99 and sub-section (*1*) of section 139, which are punishable to the extent of punishment specified at Serial Numbers 3, 9 and 15 respectively may, before or after the institution of prosecution, be compounded by an officer designated by the Central Government by notification in this behalf, on payment for credit to the Central Government of such sum and in such manner as may be prescribed:

Provided that such sum shall not, in any case, exceed the maximum amount of the fine which may be imposed under this Act for the offences so compounded:

Provided further that in case of subsequent offence, the same shall not be compounded.

(*2*) The officer referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the direction, control and supervision of the Central Government.

(*3*) Every application for the compounding of an offence shall be made in such form and manner as may be prescribed.

(*4*) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted against the offender in relation to whom the offence is so compounded.

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(1)	(2)	(3)	(4)	(5)
				(*5*) Where the compounding of any offence is made after the institution of any prosecution, such composition shall be brought by the officer referred to in sub-section (*1*), in writing, to the notice of the court in which the prosecution is pending and on such notice for compounding the offence being given, the person against whom the offence is so compounded shall be discharged. (*6*) Any person who fails to comply with the order of compounding made by the officer referred to in sub-section (*1*), shall be liable to pay a sum equivalent to twenty per cent. of the maximum fine provided for the offence, in addition to the fine provided for the said offence. (*7*) No offence punishable under this Act shall be compounded except in accordance with the provisions of this section.". (*C*) In section 319, in sub-section (*2*), after clause (*e*), the following clause shall be inserted, namely:— "(*ea*) the application for the compounding of an offence, the form and its manner and the sum payable under sub-sections (*1*) and (*3*) of section 282A;".
80.	2025	27	The Indian Ports Act, 2025	(*A*) After section 53, the following section shall be inserted, namely:— "53A. Compounding of certain offences.—(*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), the offences under sub-section (*3*) of section 29, section 30 and section 31, which are punishable to the extent of punishment specified in the First Schedule under sub-section (*2*) of section 53 of this Act may, before or after the institution of prosecution, be compounded by the conservator on payment for credit to the appropriate Government of such sum and in such manner as may be notified by the appropriate Government: Provided that such sum shall not, in any case, exceed the maximum amount of the fine which may be imposed under this Act for the offences so compounded: Provided further that in case of second and subsequent offence, the same shall not be compounded. (*2*) The officer referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the direction, control and supervision of the appropriate Government. (*3*) Every application for the compounding of an offence shall be made in such form and manner as may be notified by the appropriate Government.

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(1)	(2)	(3)	(4)	(5)
				(*4*) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted against the offender in relation to whom the offence is so compounded. (*5*) Where the compounding of any offence is made after the institution of any prosecution, such composition shall be brought by the officer referred to in sub-section (*1*), in writing, to the notice of the court in which the prosecution is pending and on such notice for compounding the offence being given, the person against whom the offence is so compounded shall be discharged. (*6*) Any person who fails to comply with an order of compounding made by the officer referred to in sub-section (*1*), shall be liable to pay a sum equivalent to twenty per cent. of the maximum fine provided for the offence, in addition to fine provided for the said offence. (*7*) No offence punishable under this Act shall be compounded except in accordance with the provisions of this section.". (*B*) For section 54, the following section shall be substituted, namely:— "54. Authority for imposition of penalty and procedure therefor.—(*1*) The authority for imposing the penalty under the Second Schedule with regard to contravention listed under sub-section (*3*) of section 15, where the contravention is by port officer, shall be the conservator and where the contravention is by the port, shall be such officer, as may be notified by the State Government. (*2*) For the purpose of imposition of penalty under this Chapter, where the conservator is a body of persons, the authority for imposition of penalty shall mean, one person appointed from amongst such body of persons, in such manner as may be prescribed by the appropriate Government. (*3*) The authority for imposing the penalty under the Second Schedule with regard to contraventions listed under section 19, section 20, sub-section (*1*) of section 22, section 23, sub-section (*1*) of section 26, sub-section (*1*) of section 32, section 39, sub-section (*1*) of section 40, section 41, section 43, sub-section (*2*) of section 47, section 49, sub-section (*1*) of section 52, section 57, section 65 shall be the conservator. (*4*) The authority for imposing the penalty under the Second Schedule with regard to section 36, section 37, sub-section (*1*) of section 38, sub-section

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(1)	(2)	(3)	(4)	(5)

(*2*) of section 38, sub-section (*3*) of section 38, sub-section (*1*) of section 44, sub-section (*2*) of section 44, sub-section (*1*) of section 66, sub-section (*4*) of section 66, section 67, section 68, sub-section (*1*) of section 69 and sub-section (*2*) of section 69 shall be the concerned principal officer under the Merchant Shipping Act, 2025 (24 of 2025).

(*5*) Before imposing any penalty specified under the Second Schedule, the parties shall be given an opportunity of being heard.

(*6*) Every order of imposition of penalty under this section shall be in writing.".

(*C*) In section 58, the words "by the conservator" shall be omitted.

(*D*) For the First Schedule and the Second Schedule, the following Schedules shall be substituted, namely:—

"THE FIRST SCHEDULE

[*See* section 53A(*1*)]

Punishment for certain offences

Serial No.	Offences	Section to which offence is referred	Punishment
(1)	(2)	(3)	(4)
1.	If any port commences or carries on operations in contravention of section 10	10	Fine which may extend to one lakh rupees and in addition, a fine which may extend to ten thousand rupees for every day during which the offence continues after conviction.
2.	If any master of a vessel fails to permit warps or hawsers to be made fast or let go of any warps or hawsers in contravention of section 27	27	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				3.	If master omits to take order to extinguish the fire or obstructs the conservator or any person in extinguishing or attempting to extinguish the fire, in contravention of section 28	28	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.
				4.	If any person does or omits to do any act relating to safety of vessels in contravention of sub-section (*1*) of section 29	29(*1*)	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.
				5.	If the master of the vessel causes or suffer any warp or hawser attached to his vessel to be left out in any port in contravention of sub-section (*2*) of section 29	29(*2*)	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.
				6.	If any person commits any act in contravention of sub-section (*3*) of section 29	29(*3*)	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.
				7.	If any unauthorised person searches for lost stores in contravention of section 30	30	Imprison ment which may extend to six months or fine which may extend to one lakh rupees or both.

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(1)	(2)	(3)	(4)	(5)

(1)	(2)	(3)	(4)
8.	If any person injures any bank or shore in contravention of section 31	31	Imprisonment which may extend to six months or fine which may extend to one lakh rupees or both.
9.	If any port fails to obtain prior clearance in contravention of section 71	71	Fine which may extend to fifty thousand rupees.

THE SECOND SCHEDULE

[*See* section 54(*3*)]

Penalty for certain contraventions

Sl. No.	Contravention	Section	Penalties
(1)	(2)	(3)	(4)
1.	If any port other than major port or port officer fails to comply with directions of the State Maritime Board under sub-section (*3*) of section 15	15(*3*)	In case of contravention by a port officer, penalty which may extend to ten thousand rupees and in addition, penalty not exceeding one thousand rupees for every day during which such default continues. In case of contravention by port, penalty which may extend to two lakh rupees and in addition, penalty not exceeding twenty thousand rupees for every day during which such default continues.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				2.	If any person refuses or neglects to obey any direction of the conservator issued under section 19	19	Penalty which may extend to twenty thousand rupees and in addition, penalty not exceeding five thousand rupees for every day during which such default continues.
				3.	If any owner has without lawful excuse caused any obstruction or impediment under section 20	20	Penalty which may extend to two lakh rupees and in addition, penalty not exceeding twenty thousand rupees for every day during which such default continues.
				4.	If any master of a vessel or any other person lifts the buoys or moorings without assistance of the conservator in contravention of sub-section (*1*) of section 22	22(*1*)	Penalty which may extend to one lakh rupees.
				5.	If the master of the vessel, or any person in possession or occupation of the building or place, without lawful excuse,	23	Penalty which may extend to ten thousand rupees for the first contravention and in

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
					refuses to allow the conservator or any person to board or enter such vessel, building or place in contravention of section 23		addition, penalty not exceeding ten thousand rupees for every day during which such default continues.
				6.	If any person without lawful excuse, removes, destroys or damages any property in contravention of sub-section (*1*) of section 26	26(*1*)	Penalty which may extend to one lakh rupees and in addition, expenses for any loss, destruction or damage suffered by the port, including expenses of any inspection or survey carried out.
				7.	If any owner or master of a vessel enters, leaves or moves in any port in contravention of sub-section (*1*) of section 32	32(*1*)	Penalty which may extend to two lakh rupees.
				8.	If any port fails to provide adequate reception facilities in contravention of section 36	36	Penalty which may extend to two lakh rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				9.	If any port fails to comply with directions of the Central Government under section 37	37	Penalty which may extend to one lakh rupees and in addition, penalty which may extend to twenty thousand rupees for every day during which such default continues.
				10.	If any port fails to prepare a port waste reception and handling plan in contravention of sub-section (*1*) of section 38	38(*1*)	Penalty which may extend to one lakh rupees.
				11.	If any port fails to implement the approved port waste reception and handling plan in contravention of sub-section (*2*) of section 38	38(*2*)	Penalty which may extend to one lakh rupees.
				12.	If any port fails to communicate any information to vessels in contravention of sub-section (*3*) of section 38	38(*3*)	Penalty which may extend to twenty thousand rupees.
				13.	If any operator, agent or master of a vessel fails to submit an	39	Penalty which may extend to twenty

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
					advance waste notice in contravention of section 39		thousand rupees.
				14.	If any master of a vessel fails to deliver all its vessel-generated waste to a reception facility in contravention of sub-section (*1*) of section 40	40(*1*)	Penalty which may extend to one lakh rupees.
				15.	If the owner or master of any vessel fails to pay the charges payable or fails to comply with the conditions under section 41	41	Penalty which may extend to twenty thousand rupees and in addition, penalty which may extend to two thousand rupees for every day during which such default continues.
				16.	If any person fails to upload information on the portal in contravention of section 43	43	Penalty which may extend to ten thousand rupees.
				17.	If any port fails to report the particulars of any incident	44(*1*)	Penalty which may extend to

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
					in contravention of sub-section (*1*) of section 44		one lakh rupees.
				18.	If any port fails to comply with the directions issued by the Central Government under sub-section (*2*) of section 44	44(*2*)	Penalty which may extend to one lakh rupees and in addition, penalty which may extend to ten thousand rupees for every day during which such default continues.
				19.	If the Authority or concessionaire or person or body of persons fails to publish the port tariff in contravention of sub-section (*2*) of section 47	47(*2*)	Penalty which may extend to fifty thousand rupees and in addition, penalty which may extend to five thousand rupees for every day during which such default continues.
				20.	If any owner, agent or master of a vessel fails to report the arrival of a vessel in contravention of section 49	49	Penalty which may extend to twenty thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				21.	If any master of a vessel fails to pay any fees or other charges in contravention of sub-section (*1*) of section 52	52(*1*)	Penalty which may extend to twice the amount of fees or other charges due, subject to a minimum of twenty thousand rupees.
				22.	If any person fails to furnish or furnishes information in contravention of section 57	57	Penalty which may extend to two lakh rupees and in addition, penalty which may extend to two thousand rupees for every day during which such default continues.
				23.	If the master of any vessel unlawfully hoists or fails to hoist any flag in contravention of section 65	65	Penalty which may extend to twenty thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				24.	If any port fails to prepare a safety, security, disaster management and pollution incident emergency preparedness and response plan in contravention of sub-section (*1*) of section 66	66(*1*)	Penalty which may extend to two lakh rupees.
				25.	If any port fails to comply with the directions issued by the conservator in contravention of sub-section (*4*) of section 66	66(*4*)	Penalty which may extend to two lakh rupees.
				26.	If any port fails to report particulars of any incident in contravention of section 67	67	Penalty which may extend to one lakh rupees.
				27.	If any port fails to provide shore based welfare services in contravention of section 68	68	Penalty which may extend to twenty thousand rupees.
				28.	If any port fails to comply with directions of the Central Government issued under sub-section (*1*) of section 69	69(*1*)	Penalty which may extend to fifty thousand rupees.

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(1)	(2)	(3)	(4)	(5)			
				(1)	(2)	(3)	(4)
				29.	If any port fails to develop or maintain a vessel traffic service in contravention of sub-section (*2*) of section 69	69(*2*)	Penalty which may extend to one lakh rupees.”.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 8th day of August, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 8th day of August, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CARRIAGE OF GOODS BY SEA ACT, 2025

19 OF 2025

[8*th August,* 2025.]

An Act to provide for the responsibilities, liabilities, rights and immunities attached to carriers with respect to the carriage of goods by sea and for matters connected therewith or related thereto.

WHEREAS the delegates at the International Conference on Maritime Law held at Brussels in October, 1922, agreed unanimously to recommend their respective Governments to adopt as the basis of a Convention a draft Convention for the unification of certain rules relating to bills of lading;

AND WHEREAS at a meeting held at Brussels in October, 1923, the rules contained in the said draft Convention were amended by the Committee appointed by the said Conference;

AND WHEREAS the said rules were amended by the Protocol signed at Brussels on 23rd February, 1968 and by the Protocol signed at Brussels on 21st December, 1979;

AND WHEREAS it is expedient that the said rules as so amended and as set out with modifications in the Schedule thereto should, subject to the provisions of this Act, have the force of law with a view to establishing the responsibilities, liabilities, rights and immunities attaching to carriers under bills of lading.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Carriage of Goods by Sea Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

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Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "applicable rules" mean the applicable rules provided in the Schedule to this Act;

(*b*) "notification" means a notification published in the Official Gazette and the expression "notify" with its grammatical variation and cognate expressions shall be construed accordingly; and

(*c*) "Schedule" means the Schedule annexed to this Act.

Application of Schedule.

3. Subject to the provisions of this Act, the applicable rules laid down in the Schedule shall have effect in relation to and in connection with the carriage of goods by sea in ships carrying goods from any port in India to any other port, whether in or outside India.

No implied absolute undertaking in contracts to which applicable rules apply.

4. There shall be no implied absolute undertaking in any contract for the carriage of goods by sea, to which the applicable rules apply, by the carrier of the goods to provide a seaworthy ship.

Statement as to application of Schedule to be included in bills of lading.

5. Every bill of lading, or similar document of title, issued in India, which contains or is evidence of any contract to which the applicable rules apply, shall contain an express statement that it is to have effect subject to the applicable rules laid down in the Schedule, as applied by this Act.

Modification of Article VI of applicable rules in relation to goods carried in sailing ships and by specified routes.

6. Article VI of the applicable rules shall, in relation to—

(*a*) the carriage of goods by sea in sailing ships, carrying goods from any port in India to any other port whether in or outside India;

(*b*) the carriage of goods by sea in ships, carrying goods from a port in India notified in this behalf, to a port in Sri Lanka specified in the said notification,

have effect as though the said Article referred to goods of any class instead of to particular goods and as though the proviso to the second paragraph of the said Article were omitted.

Modification of paragraphs 4 and 5 of Article III in relation to bulk cargoes.

7. Where under the custom of any trade,—

(*a*) the weight of any bulk cargo inserted in the bill of lading is a weight ascertained or accepted by a third party other than the carrier or the shipper; and

(*b*) the fact that the weight is so ascertained or accepted is stated in the bill of lading,

then, notwithstanding anything contained in the applicable rules, the bill of lading shall not be deemed to be *prima facie* evidence against the carrier of the receipt of goods of the weight so inserted in the bill of lading, and the accuracy thereof at the time of shipment shall not be deemed to have been guaranteed by the shipper.

Power of Central Government to issue directions.

8. The Central Government may give such directions, as it may deem necessary, for carrying out all or any of the provisions of this Act.

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Power of Central Government to amend Schedule.

9. (*1*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend the Schedule.

(*2*) Any amendment notified under sub-section (*1*) shall have effect as if enacted in this Act and shall come into force on the date of the notification, unless the notification otherwise directs.

Laying of notification before Parliament.

10. Every notification issued under this Act shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be made, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done in pursuance of that notification.

Power to remove difficulties.

11. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette make such provisions, not inconsistent with the provisions of this Act as may appear to it to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of two years, from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and savings.

26 of 1925.

12. (*1*) The Indian Carriage of Goods by Sea Act, 1925 is hereby repealed.

(*2*) Notwithstanding the repeal of the Act referred to in sub-section (*1*), it shall not affect,—

(*a*) the previous operation of the Act so repealed or anything done or any action taken or purported to have been done or taken or suffered thereunder under the Act so repealed; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; or

(*c*) the operation of any rule, notification, order, notice or direction issued or exemption granted thereunder, in so far as it is not inconsistent with the provisions of this Act, and shall be in force until it is repealed or superseded under the corresponding provisions of this Act; or

(*d*) any proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Act had not been repealed; or

(*e*) the reference made to the repealed Act under any other legislation, rule, order, or any other legal instrument and any such reference shall, in so far as it is not inconsistent with the provisions of this Act, be construed to as a reference to this Act or its corresponding provisions.

(*3*) Nothing in this Act shall affect the operation of section 331 and the provisions of Part XA, of the Merchant Shipping Act, 1958, or the operation of any other enactment for the time being in force limiting the liability of the owners of sea-going vessels.

44 of 1958.

(*4*) Without prejudice to the provisions of sub-section (*2*), the provisions of section 6 of the General Clauses Act, 1897 shall apply with regard to the effect of repeal.

10 of 1897.

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THE SCHEDULE

[*See* sections 3, 5 and 9]

APPLICABLE RULES RELATING TO BILLS OF LADING

ARTICLE I: Definitions.—In these applicable rules the following expressions have the meanings hereby assigned to them respectively, that is to say—

(*a*) "carriage of goods" covers the period from the time when the goods are loaded on to the time when they are discharged from the ship;

(*b*) "carrier" includes the owner or the charterer who enters into a contract of carriage with a shipper;

(*c*) "contract of carriage" applies only to contracts of carriage covered by a bill of lading or any similar document of title, in so far as such document relates to the carriage of goods by sea including any bill of lading or any similar document as aforesaid issued under or pursuant to a charterparty from the moment at which such bill of lading or similar document of title regulates the relations between a carrier and a holder of the same;

(*d*) "goods" includes any property including live animals as well as containers, pallets or similar articles of transport or packaging supplied by the consignor, irrespective of whether such property is to be or is carried on or under deck;

(*e*) "ship" means any vessel used for the carriage of goods by sea.

ARTICLE II: Risks.—Subject to the provisions of Article VI, under every contract of carriage of goods by sea the carrier, in relation to the loading, handling, stowage, carriage, custody, care, and discharge of such goods, shall be subject to the responsibilities and liabilities, and entitled to the rights and immunities hereinafter set forth.

ARTICLE III: Responsibilities and liabilities.—(*1*) The carrier shall be bound, before and at the beginning of the voyage, to exercise due diligence to—

(*a*) make the ship seaworthy;

(*b*) properly man, equip, and supply the ship; and

(*c*) make the holds, refrigerating and cool chambers, and all other parts of the ship in which goods are carried, fit and safe for their reception, carriage and preservation.

(*2*) Subject to the provisions of Article IV, the carrier shall properly and carefully load, handle, stow, carry, keep, care for and discharge the goods carried.

(*3*) After receiving the goods into his charge, the carrier, or the master or agent of the carrier, shall, on demand of the shipper, issue to the shipper a bill of lading showing among other things—

(*a*) the leading marks necessary for identification of the goods, as the same are furnished in writing by the shipper before the loading of such goods starts, provided such marks are stamped or otherwise shown clearly upon the goods if uncovered, or on the cases or coverings in which such goods are contained, in such a manner as should ordinarily remain legible until the end of the voyage;

(*b*) either the number of packages or pieces, or the quantity, or weight, as the case may be, as furnished in writing by the shipper;

(*c*) the apparent order and condition of the goods:

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Provided that no carrier, master or agent of the carrier, shall be bound to state or show in the bill of lading any marks, number, quantity, or weight, which he has reasonable ground for suspecting not accurately to represent the goods actually received, or which he has had no reasonable means of checking.

(*4*) Such a bill of lading shall be *prima facie* evidence of the receipt by the carrier of the goods as therein described in accordance with clauses (*a*), (*b*) and (*c*) of paragraph 3 of this Article. However, proof to the contrary shall not be admissible when the bill of lading has been transferred to a third party acting in good faith.

(*5*) The shipper shall be deemed to have guaranteed to the carrier the accuracy at the time of shipment of the marks, number, quantity, and weight, as furnished by him, and the shipper shall indemnify the carrier against all loss, damages, and expenses arising or resulting from inaccuracies in such particulars. The right of the carrier to such indemnity shall in no way limit his responsibility and liability under the contract of carriage to any person other than the shipper.

(*6*) (*a*) Unless notice of loss or damage and the general nature of such loss or damage be given in writing to the carrier or his agent at the port of discharge before or at the time of the removal of the goods into the custody of the person entitled to delivery thereof under the contract of carriage, or if, the loss or damage be not apparent, within three days, such removal shall be *prima facie* evidence of the delivery by the carrier of the goods as described in the bill of lading.

(*b*) The notice in writing need not be given if the state of the goods has at the time of their receipt been the subject of joint survey or inspection.

(*c*) In any event the carrier and the ship shall be discharged from all liability in respect of loss or damage unless suit is brought within one year after delivery of the goods or the date when the goods should have been delivered. This period may, however, be extended if the parties so agree after the cause of action has arisen:

Provided that a suit may be brought after the expiry of the period of one year referred to in this sub-paragraph within a further period of not more than three months as allowed by the court.

(*d*) In the case of any actual or apprehended loss or damage, the carrier and the receiver shall give all reasonable facilities to each other for inspecting and tallying the goods.

(*7*) After the goods are loaded, the bill of lading to be issued by the carrier, master or agent of the carrier, to the shipper shall, if the shipper so demands, be a "shipped" bill of lading, provided that, if the shipper shall have previously taken up any document of title to such goods, he shall surrender the same as against the issue of the "shipped" bill of lading, but at the option of the carrier, such document of title may be noted at the port of shipment by the carrier, master, or agent with the name or names of the ship or ships upon which the goods have been shipped and the date or dates of shipment, and when so noted the same shall for the purpose of this Article be deemed to constitute a "shipped" bill of lading.

(*8*) Any clause, covenant or agreement in a contract of carriage relieving the carrier or the ship from liability for loss or damage to or in connection with goods arising from negligence, fault or failure in the duties and obligations provided in this Article or lessening such liability otherwise than as provided in these applicable rules, shall be *null* and *void* and of no effect.

(*9*) A benefit of insurance or similar clause shall be deemed to be a clause relieving the carrier from liability.

ARTICLE IV: Rights and immunities.—(*1*) Neither the carrier nor the ship shall be liable for loss or damage arising or resulting from unseaworthiness unless

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caused by want of due diligence on the part of the carrier to make the ship seaworthy, and to secure that the ship is properly manned, equipped and supplied, and to make the holds, refrigerating and cool chambers and all other parts of the ship in which goods are carried fit and safe for their reception, carriage and preservation in accordance with the provisions of paragraph 1 of Article III. Whenever loss or damage has resulted from unseaworthiness, the burden of proving the exercise of due diligence shall be on the carrier or other person claiming exemption under this section.

(*2*) Neither the carrier nor the ship shall be responsible for loss or damage arising or resulting from—

(*a*) act, neglect, or default of the master, mariner, pilot, or the servants of the carrier in the navigation or in the management of the ship;

(*b*) fire, unless caused by the actual fault or privity of the carrier;

(*c*) perils, dangers and accidents of the sea or other navigable waters;

(*d*) act of God;

(*e*) act of war;

(*f*) act of public enemies;

(*g*) arrest or restraint of princes, rulers or people, or seizure under legal process;

(*h*) quarantine restriction;

(*i*) act or omission of the shipper or owner of the goods, his agent, or representative;

(*j*) strikes or lock-outs or stoppage or restraint of labour from whatever cause, whether partial or general;

(*k*) riots and civil commotions;

(*l*) saving or attempting to save life or property at sea;

(*m*) wastage in bulk or weight or any other loss or damage arising from inherent defect, quality, or vice of the goods;

(*n*) insufficiency of packing;

(*o*) insufficiency or inadequacy of marks;

(*p*) latent defects not discoverable by due diligence;

(*q*) any other cause arising without the actual fault or privity of the carrier, or without the fault or neglect of the agents or servants of the carrier, but the burden of proof shall be on the person claiming the benefit of this exception to show that neither the actual fault nor privity of the carrier nor the fault or neglect of the agents or servants of the carrier contributed to the loss or damage.

(*3*) The shipper shall not be responsible for loss or damage sustained by the carrier or the ship arising or resulting from any cause without the act, fault or neglect of the shipper, his agents, or his servants.

(*4*) Any deviation in saving or attempting to save life or property at sea, or any reasonable deviation shall not be deemed to be an infringement or breach of these applicable rules or of the contract of carriage, and the carrier shall not be liable for any loss or damage resulting therefrom.

(*5*) (*a*) Neither the carrier nor the ship shall in any event be or become liable for any loss or damage to or in connection with goods in an amount exceeding 666.67 Special Drawing Rights per package or unit or two Special Drawing Rights

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per kilogram of gross weight of the goods lost or damaged, whichever is higher or the equivalent of that sum in other currency, unless the nature and value of such goods have been declared by the shipper before shipment and inserted in the bill of lading. This declaration if embodied in the bill of lading shall be *prima facie* evidence, but shall not be binding or conclusive on the carrier.

(*b*) Where a container, pallet or similar article of transport is used to consolidate goods, the number of packages or units enumerated in the bill of lading and as packed in such article of transport shall be deemed to be the number of packages or units for the purposes of this paragraph as far as these packages or units are concerned.

(*c*) Neither the carrier nor the ship shall be entitled to the benefit of limitation of liability provided for in this paragraph if it is proved that the damage resulted from an act or omission of the carrier done with intent to cause damage, or recklessly and with knowledge that damage would probably result.

(*d*) Where the nature or value of the goods has been knowingly mis-stated by the shipper in the bill of lading, the liability of the carrier or ship shall not exceed the value so stated.

(*e*) By agreement between the carrier, master or agent of the carrier and the shipper, another maximum amount than that mentioned in this paragraph may be fixed, provided that such maximum shall not be less than the figure above named.

(*f*) Neither the carrier nor the ship shall be responsible in any event for loss or damage to or in connection with goods if the nature or value thereof has been knowingly mis-stated by the shipper in the bill of lading.

(*6*) (*a*) Goods of an inflammable, explosive or dangerous nature to the shipment whereof the carrier, master or agent of the carrier, has not consented, with knowledge of their nature and character, may at any time before discharge be landed at any place or destroyed or rendered innocuous by the carrier without compensation, and the shipper of such goods shall be liable for all damages and expenses directly or indirectly arising out of or resulting from such shipment.

(*b*) If any such goods shipped with such knowledge and consent shall become a danger to the ship or cargo, they may in like manner be landed at any place or destroyed or rendered innocuous by the carrier without liability on the part of the carrier except to general average, if any.

ARTICLE V: Surrender of Rights and Immunities, and Increase of Responsibilities and Liabilities.—A carrier shall be at liberty to surrender in whole or in part all or any of his rights and immunities or to increase any of his responsibilities and liabilities under the applicable rules contained in any of these Articles, provided such surrender or increase shall be embodied in the bill of lading issued to the shipper. The provisions of these applicable rules shall not apply to charterparties, but if bills of lading are issued in the case of a ship under a charterparty they shall comply with the terms of these applicable rules. Nothing in these applicable rules shall be held to prevent the insertion in a bill of lading of any lawful provision regarding general average.

ARTICLE VI : Special conditions.—Notwithstanding the provisions of the preceding Articles, a carrier, master or agent of the carrier, and a shipper shall, in regard to any particular goods be at liberty to enter into any agreement in any terms to the responsibility and liability of the carrier for such goods, and as to the rights and immunities of the carrier in respect of such goods, or his obligation as to seaworthiness, so far as this stipulation is not contrary to public policy, or the care or diligence of his servants or agents in regard to the loading, handling, stowage, carriage, custody, care, and discharge of the goods carried by sea, provided that in this case no bill of lading has been or shall be issued and that the terms agreed shall be embodied in a receipt which shall be a non-negotiable document and shall be marked as such. Any agreement so entered into shall have full legal effect:

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Provided that this Article shall not apply to ordinary commercial shipments made in the ordinary course of trade, but only to other shipments where the charter or condition of the property to be carried or the circumstances, terms and conditions under which the carriage is to be performed, are such as reasonably to justify a special agreement.

ARTICLE VII: Limitations on the application of the applicable rules.—Nothing herein contained shall prevent a carrier or a shipper from entering into any agreement, stipulation, condition, reservation or exemption as to the responsibility and liability of the carrier or the ship for the loss or damage to or in connection with the custody and care and handling of goods prior to the loading on and subsequent to the discharge from the ship on which the goods are carried by sea.

ARTICLE VIII: Limitation of liability.—The provisions of these applicable rules shall not affect the rights and obligations of the carrier under any statute for the time being in force relating to the limitation of the liability of owners of sea-going vessels.

ARTICLE IX: Gold value.—The monetary units mentioned in these applicable rules are to be taken to be gold value.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 13th day of August, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 13th day of August, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE READJUSTMENT OF REPRESENTATION OF SCHEDULED TRIBES IN ASSEMBLY CONSTITUENCIES OF THE STATE OF GOA ACT, 2025

No. 21 of 2025

[13*th August*, 2025.]

An Act for enabling reservation of seats in accordance with article 332 of the Constitution for effective democratic participation of members of Scheduled Tribes and to provide for the readjustment of seats in the Legislative Assembly of the State of Goa, in so far as such readjustment is necessitated by inclusion of certain communities in the list of the Scheduled ribes in the State of Goa and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Readjustment of Representation of Scheduled Tribes in Assembly Constituencies of the State of Goa Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Census Commissioner" means the Census Commissioner appointed under sub-section (*1*) of section 4 of the Census Act, 1948; 37 of 1948.

(*b*) "Commission" means the Election Commission referred to in article 324 of the Constitution;

(*c*) "Delimitation Act" means the Delimitation Act, 2002; 33 of 2002.

(*d*) "Delimitation Order" means the Delimitation of Parliamentary and Assembly Constituencies Order, 2008;

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(*e*) "last census" means the census held in India in 2001;

(*f*) "Scheduled Tribes Orders" means the Constitution (Scheduled Tribes) Order, 1950, and the Constitution (Scheduled Tribes) (Union Territories) Order, 1951, as amended from time to time, made by the President under article 342 of the Constitution; C. O. 19. C. O. 32.

(*g*) "State" means the State of Goa.

Estimation of population of Scheduled Tribes.

3. (*1*) As soon as may be after the commencement of this Act, the population as at the last census of the Scheduled Tribes in the State shall be ascertained or estimated by the Census Commissioner.

(*2*) Where by reason of the amendments made in the Scheduled Tribes Orders after the last census and up to the date of commencement of this Act, the population of the Scheduled Tribes as at the last census is varied in the State, the Census Commissioner shall ascertain or estimate as on the date of such commencement, the population of the Scheduled Tribes so varied, and also ascertain or estimate the proportion of such population of the Scheduled Tribes to the total population of the State.

(*3*) The population figures ascertained or estimated under sub-section (*2*) shall be notified by the Census Commissioner in the Gazette of India.

(*4*) The population figures so notified shall be taken to be the relevant population figures and shall replace any figures previously published as ascertained or estimated at the last census; and the figures so notified shall be final and shall not be called in question in any court.

Readjustment of seats by Commission.

4. (*1*) After the population figures have been notified for the State under section 3, the Commission shall make such amendments as may be necessary in the Delimitation Order, having regard to the provisions of articles 170 and 332 of the Constitution, of section 8 of the Delimitation Act, and of this Act, for the purpose of giving proper representation to the Scheduled Tribes of the State, and the Second Schedule to the Representation of the People Act, 1950 shall be deemed to have been amended accordingly. 43 of 1950.

(*2*) In making any amendments in the Delimitation Order under sub-section (*1*), the Commission shall, as far as may be necessary, have regard to the provisions of clause (*d*) of sub-section (*1*) of section 9 of the Delimitation Act.

(*3*) The Commission shall—

(*a*) publish its proposals for the amendments in the Gazette of India and the Official Gazette of the State and also in such other manner as it thinks fit;

(*b*) specify a date on or after which such proposals will be further considered by it;

(*c*) consider all objections and suggestions which may have been received by it before the date so specified and for such consideration hold one or more public sittings at such place or places in the State as it thinks fit; and

(*d*) thereafter make necessary amendments in the Delimitation Order.

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Procedure and powers of Commission.

5. (*1*) In the discharge of its functions under this Act, the Commission shall determine its own procedure and shall have all the powers of a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of witnesses;

(*b*) requiring the production of any document; and

(*c*) requisitioning any public record from any court or office.

(*2*) The Commission shall have the power to require any person to furnish any information on such points or matters as, in the opinion of the Commission, may be useful for, or relevant to, any matter under the consideration of the Commission.

(*3*) The Commission shall be deemed to be a civil court for the purposes of sections 384 and 385 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

46 of 2023.

(*4*) For the purposes of enforcing the attendance of witnesses, the local limits of the jurisdiction of the Commission shall be the limits of the territory of India.

Publication of amendments and their dates of operation.

6. (*1*) The Commission shall cause the amendments made by it in the Delimitation Order to be published in the Gazette of India and in the Official Gazette of the State.

(*2*) Upon publication in the Gazette of India, every such amendment shall have the force of law and shall not be called in question in any court.

(*3*) As soon as may be after such publication in the Gazette of India, every such amendment shall be laid before the House of the People and the Legislative Assembly of the State.

(*4*) Subject to any law that may govern readjustment and subject to the provisions of sub-section (*5*), the readjustment of seats in the Legislative Assembly of the State necessitated by any amendments made by the Commission in the Delimitation Order and provided for in that Order as so amended shall apply in relation to every election to the Assembly, held after the publication of such amendments in the Gazette of India and shall so apply in supersession of the provisions relating to representation as provided in the Representation of the People Act, 1950.

43 of 1950.

(*5*) Nothing in the foregoing sub-sections shall affect the representation in the Legislative Assembly of the State until the dissolution of the Assembly, existing on the date of publication in the Gazette of India of the amendments in the Delimitation Order made by the Commission.

Certain other powers of Commission.

7. (*1*) The Commission may, from time to time, by notification in the Gazette of India and in the Official Gazette of the State,—

(*a*) correct any printing mistake in the Delimitation Order as amended under this Act, or any error occurring therein from any inadvertent slip or omission; and

(*b*) where the boundaries or the name of any district or any territorial division mentioned in the said Order are or is altered, make such amendments as appear to it to be necessary or expedient for bringing the Order up-to-date.

(*2*) Every notification under this section shall be laid, as soon as may be after it is issued, before the House of the People and the Legislative Assembly of the State.

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Power to remove difficulties.

8. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under sub-section (*1*) shall be laid, as soon as may be after it is made, before each House of Parliament.

NEW DELHI;
August 13, 2025
Shravana 22, 1947 (Saka)

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 9th day of August, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 9th day of August, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE COASTAL SHIPPING ACT, 2025

No. 20 OF 2025

[9*th August,* 2025.]

An Act to consolidate and amend the law relating to regulation of coastal shipping, promote coasting trade and encourage domestic participation therein, to ensure that India is equipped with a coastal fleet, owned and operated by the citizens of India for its national security and commercial needs, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, application and commencement.

1. (*1*) This Act may be called the Coastal Shipping Act, 2025.

(2) Save as otherwise provided, the provisions of this Act shall apply to—

(a) every vessel, other than an Indian vessel, engaged in coasting trade, irrespective of the place of residence or domicile of the owner;

(*b*) every chartered vessel referred to in Chapter IV; and

(*c*) coastal waters of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(a) "coasting trade" means carriage of goods or passengers by sea from any port or place in India to any other port or place in India, or performing any service within coastal waters but shall not include fishing of any kind.

Explanation.—For the purposes of this clause, "service" includes exploration, exploitation, research, and any other commercial activity in the coastal waters other than carriage of goods or passengers by sea;

(*b*) "coastal waters" means any part of the territorial waters of India, along with any part of the adjoining maritime zones of India within the meaning of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976, for undertaking coasting trade: 80 of 1976.

Provided that the Central Government may, by notification, specify any port or place including inland waters of India, as part of the coastal waters for the purposes of this Act;

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(*c*) "committee" means the committee constituted under sub-section (*3*) of section 8 for preparing the National Coastal and Inland Shipping Strategic Plan;

(*d*) "Director-General" means the Director-General appointed under the Merchant Shipping Act, 1958; 44 of 1958.

(*e*) "Indian vessel" means any vessel registered in India under the Merchant Shipping Act, 1958; 44 of 1958.

(*f*) "licence" means the licence issued by the Director-General under section 4 or section 11;

(*g*) "licensee" includes the owner or master or charterer or operator or any person operating the vessel under a licence granted to such vessel by the Director-General;

(*h*) "National Database of Coastal Shipping" means the database maintained by the Director-General under section 9;

(*i*) "notification" means a notification published in the Gazette of India or the Official Gazette of a State, as the case may be, and the expression "notify" with its grammatical variation and cognate expressions, shall be construed accordingly;

(*j*) "prescribed" means prescribed by rules made by the Central Government under this Act;

(*k*) "principal officer" means the principal officer of the Mercantile Marine Department referred to in the Merchant Shipping Act, 1958; 44 of 1958.

(*l*) "proper officer" shall have the meaning assigned to it in clause (*34*) of section 2 of the Customs Act, 1962; 52 of 1962.

(*m*) "Strategic Plan" means the National Coastal and Inland Shipping Strategic Plan published under sub-section (*1*) of section 8;

(*n*) "vessel" includes every description of water craft, used or capable of being used in the marine environment, whether self-propelled or not, such as ship, boat, sailing vessel, fishing vessel, submersible, semi-submersible, hydrofoils, non-displacement crafts, amphibious crafts, wing-in-ground crafts, pleasure crafts, barges, lighters, mobile offshore drilling units and mobile offshore units.

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(*2*) Words and expressions used and not defined in this Act but defined in the Merchant Shipping Act, 1958, shall have the meanings respectively assigned to them in that Act. 44 of 1958.

CHAPTER II

PROHIBITION AND LICENCE FOR COASTING TRADE

Prohibition on coasting trade.

3. (*1*) No vessel, other than an Indian vessel, shall engage in coasting trade in the coastal waters, except under a licence granted by the Director-General under section 4:

Provided that the Director-General may, by order in writing, permit a vessel registered under the Inland Vessels Act, 2021, to engage in coasting trade to such extent and subject to such conditions, as may be specified in that order. 24 of 2021.

(*2*) Whoever engages any person to undertake coasting trade shall ensure that such person does not violate the provisions of sub-section (*1*).

Licence for coasting trade.

4. (*1*) Every application for the grant of a licence for coasting trade shall be made to the Director-General in such form, manner and on payment of such fee, as may be prescribed.

(*2*) Before issuing a licence under this section, the Director-General shall take into consideration the following factors, namely:—

(*a*) whether the applicant has previously held a licence that was cancelled;

(*b*) whether the applicant has engaged in violation of any of the provisions of this Act prior to or during the period of pendency of his application;

(*c*) citizenship of the crew;

(*d*) build requirements of the vessel;

(*e*) availability of vessels on the route;

(*f*) licences granted to vessels for the same route;

(*g*) safety, national and maritime security concerns;

(*h*) equipment on board the vessel including communication equipment;

(*i*) the Strategic Plan under section 8;

(*j*) cost efficiency of transport;

(*k*) validity of the certificates of vessel and crew;

(*l*) validity of the certificate of insurance of the vessel; and

(*m*) any other requirements as the Director-General may consider necessary in furtherance of the objectives of this Act.

(*3*) A licence granted under this section shall be in such form, for such period and shall be subject to such conditions, as may be prescribed:

Provided that the Director-General may, for reasons to be recorded in writing, specify such other conditions as may be necessary for grant of the licence.

(*4*) The class or category of licence to be granted under this section shall be such as may be prescribed.

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Suspension, revocation or modification of licence.

5. (*1*) The Director-General may, if the circumstances of the case so require to meet the objectives of this Act, by order in writing and for reasons to be recorded therein, suspend, revoke or modify a licence granted under section 4, if the licensee, or any person engaged by him—

(*a*) violates any condition of the licence; or

(*b*) fails to comply with any requirement under any law for the time being in force applicable to the vessel; or

(*c*) fails to comply with a direction issued under section 35; or

(*d*) fails to pay any fine or serve any sentence imposed under this Act:

Provided that the suspension, revocation or modification of licence under this clause shall not absolve the licensee from his obligation for payment of any fine or penalty, or undergoing any punishment, imposed on him under this Act.

(*2*) No licence granted under section 4 shall be suspended, revoked or modified under sub-section (*1*), unless the licensee has been given a reasonable opportunity of being heard.

(*3*) A licensee, who intends to modify the particulars of the licence granted to him under section 4, may make an application to the Director-General in that behalf in such form and manner, as may be prescribed.

(*4*) Where the licence granted under section 4 ceases to be valid due to expiry of its period or revocation, the licensee shall—

(*a*) return it or cause it to be returned to the Director-General; and

(*b*) cease to engage in coasting trade,

within such period as may be specified by the Director-General.

Reporting requirements.

6. Every vessel, including Indian vessels engaged in coasting trade, shall report to the Director-General the following information in such form and manner as may be prescribed, namely:—

(*a*) the port or ports which it will visit in the course of its voyage;

(*b*) goods or passengers carried by such vessel and the ports or places where such goods or passengers will be dropped off;

(*c*) any offshore area in which it may operate or navigate for the purposes of its voyage; and

(*d*) such other information as the Director-General may deem fit.

Licence to be produced for port clearance.

7. (*1*) No proper officer shall grant clearance to a vessel, other than an Indian vessel, engaging in coasting trade to enter or depart from a port, unless the licensee or agent of such vessel produces the licence granted under section 4.

(*2*) Where any vessel fails to comply with the requirements of this Act, the Director-General or the principal officer or an officer designated by the Central Government in this behalf may, after giving an opportunity of being heard to the licensee or agent of such vessel, by order in writing and for reasons to be recorded therein, detain that vessel until an order is issued for the release of such vessel.

CHAPTER III

National Coastal and Inland Shipping Strategic Plan and National Database of Coastal Shipping

National Coastal and Inland Shipping Strategic Plan.

8. (*1*) The Central Government shall, within a period of two years from the date of commencement of this Act, by notification, publish a National Coastal and Inland Shipping Strategic Plan for the purposes of this Act, which shall be updated every two years by a like notification.

(*2*) The Strategic Plan shall include the following, namely:—

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(*a*) assessment of the condition of coastal shipping routes in India including routes occupied by inland waterways;

(*b*) identification of the operational improvements required in coastal shipping, including those by way of integration with inland waterway routes, in order to make coastal maritime transport a cost-efficient mode of transportation for goods and passengers;

(*c*) long term forecasts of traffic on coastal shipping and inland waterways network;

(*d*) identification of best practices for improving the performance of coastal shipping including the synergy presented by inland waterway routes and other modes of transportation;

(*e*) identification of new routes for coastal shipping and integration thereof with inland waterways and existing coastal shipping routes;

(*f*) measures for the promotion of building, registration and participation of Indian vessels in coastal shipping in India;

(*g*) recommendations regarding the conditions subject to which vessels registered under the Inland Vessels Act, 2021, may engage in coasting trade of India; and

24 of 2021.

(*h*) such other matters as may be prescribed.

(*3*) The Central Government shall constitute a committee consisting of the following members for preparing the Strategic Plan, namely:—

(*a*) Director-General of Shipping—Chairperson, *ex officio*;

(*b*) Chairman, Inland Waterways Authority of India constituted under section 3 of the Inland Waterways Authority of India Act, 1985—Member, *ex officio*;

82 of 1985.

(*c*) one representative of each Board of Major Port Authority constituted under sub-section (*1*) of section 3 of the Major Port Authority Act, 2021—Members;

1 of 2021.

(*d*) one representative of the National Security Council Secretariat—Member;

(*e*) one representative of each State Maritime Board or any other body responsible for the administration of ports other than major ports, in a State or Union territory—Members;

(*f*) two representatives to represent ship owners—Members;

(*g*) two representatives of seafarers—Members; and

(*h*) such other persons having expertise in the field of coastal trade, mercantile and marine trade or maritime sector, as the Central Government may deem necessary—Members.

(*4*) The committee shall meet at such time and place, and shall observe such procedure for the transaction of business at its meetings including the quorum at such meetings, as may be prescribed.

(*5*) The committee shall prepare a draft of the Strategic Plan for consideration and approval of the Central Government and the Central Government shall, after considering the draft Strategic Plan, approve the Plan with or without modifications.

(*6*) The Central Government shall make available the Strategic Plan on its website for public access.

National Database of Coastal Shipping.

9. (*1*) The Director-General shall maintain a web portal of a database to be called the National Database of Coastal Shipping in such form and manner as may be prescribed.

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(*2*) The National Database of Coastal Shipping shall contain the following information on coasting trade in India, namely:—

(*a*) applications received for licence under section 4;

(*b*) licences granted under section 4;

(*c*) terms and conditions of the licences so granted;

(*d*) routes, voyages and services in the coasting trade of India;

(*e*) requirement of applicants for grant of licences under section 4;

(*f*) expired and revoked licences under section 5;

(*g*) information reported to the Director-General under section 6;

(*h*) such other information as the Director-General may deem fit.

(*3*) The Director-General shall make available the National Database of Coastal Shipping in electronic form on a web portal for access to the public and it shall be updated every month.

CHAPTER IV

LICENCING OF CHARTERED VESSELS OTHER THAN FOR COASTING TRADE

Application of Chapter.

10. This Chapter shall apply to all sea going vessels chartered by a citizen of India or a non-resident Indian or an overseas citizen of India, or a company or a co-operative society or a limited liability partnership or any other entity as the Central Government may, by notification, specify in this behalf, proceeding to sea from a port or place—

(*a*) in India, to a port or place outside India; or

(*b*) outside India, to a port or place in India or outside India.

Requirement of licence by chartered vessels.

11. (*1*) No vessel, other than an Indian vessel, chartered by a citizen of India or a non-resident Indian or an overseas citizen of India or a company or a co-operative society or a limited liability partnership or any other entity as the Central Government may, by notification specify in this behalf, shall be taken to sea from a port or place within India or outside India, except under a licence granted by the Director-General under this section:

Provided that no vessel which is chartered by an overseas citizen of India shall be required to obtain licence, if such vessel is chartered exclusively for operation outside India.

(*2*) A licence granted under this section may be—

(*a*) a general licence; or

(*b*) a licence for a specified period or voyage.

(*3*) Every application for the grant of a licence under this section shall be made to the Director-General in such form, manner and on payment of such fee, as may be prescribed.

(*4*) A licence granted under this section shall be in such form, for such period and shall be subject to such conditions, as may be prescribed:

Provided that the Director-General may, for reasons to be recorded in writing, specify such other conditions as may be necessary, for grant of the licence under this section.

Suspension, revocation or modification of licence granted to chartered vessels.

12. (*1*) The Director-General may, at any time, if the circumstances of the case so require, by order in writing and for reasons to be recorded therein, suspend, revoke or modify a licence granted under section 11:

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Provided that no such licence shall be suspended, revoked or modified, unless the licensee has been given a reasonable opportunity of being heard.

(*2*) A licensee, who intends to modify the particulars of the licence granted to him under section 11, may make an application to the Director-General in that behalf in such form and manner, as may be prescribed.

Licence granted to chartered vessel to be returned when ceases to be valid.

13. Where a licence granted under section 11 ceases to be valid due to expiry of its period or revocation, the licensee shall return it or cause it to be returned to the Director-General, within such period as may be specified by the Director-General.

No port clearance without production of licence.

14. No proper officer shall grant port clearance to any vessel requiring a licence under this Chapter, unless the owner, master or agent of the vessel produces a valid licence in respect of such vessel.

CHAPTER V

Offences and penalties

Punishment for participating in coasting trade in contravention of section 3.

15. Whoever engages in coasting trade in contravention of the provisions of section 3, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifteen lakh rupees, or four times the value of all fees or commission or payments received by the owner or charterer of the vessel for the voyage, whichever is greater, or with both, and the vessel shall also be liable for detention under section 29.

Punishment for participating in coasting trade after licence ceases to be valid.

16. Whoever engages in coasting trade in contravention of the provisions of clause (*b*) of sub-section (*4*) of section 5, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ten lakh rupees, or two times the value of all fees or commission or payments received by the licensee of the vessel for all voyages conducted in contravention, whichever is greater, or with both, and the vessel shall also be liable for detention under section 29.

Punishment for taking vessel to sea in contravention of section 11.

17. Whoever takes a vessel to sea in contravention of the provisions of section 11, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifteen lakh rupees, or four times the value of all fees or commission or payments received by the owner or charterer of the vessel for the voyage, whichever is greater, or with both, and the vessel shall also be liable for detention under section 29.

Punishment for failure to furnish information or furnishing false information after notice.

18. If any licensee or agent on whom a notice has been served under sub-section (*2*) of section 35—

(*a*) fails to furnish the information required within the time specified; or

(*b*) furnishes any information or makes any statement which the licensee or agent knows to be false on any material particular,

he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both, and the vessel shall also be liable for detention under section 29.

Punishment for violation of order of detention.

19. If any vessel in respect of which a notice or order for detention has been served under this Act, proceeds to sea before it is released, the licensee of the vessel in respect of which the contravention has taken place shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifteen lakh rupees, or with both, and the vessel shall also be liable for detention under section 29.

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Punishment for illegally detaining person authorised to detain vessel.

20. Where any vessel, after detention or order for such detention proceeds to sea with any person authorised to detain any vessel on board before it is released, the licensee or agent of such vessel shall be punishable with imprisonment for a term which may extend to six months or with fine upto one lakh rupees and all expenses of, and incidental to, such person being so taken to sea, or with both, and the vessel shall also be liable for detention under section 29.

Penalty for reporting false or misleading information.

21. If any person who is required to report any information to the Director-General under section 6 fails to do so, or otherwise intentionally reports misleading or false information, such person shall be liable for penalty which may extend to one lakh rupees.

Penalty for violation of conditions of licence.

22. Whoever fails to comply with the conditions of licence granted under section 4 or section 11, shall be liable for penalty which may extend to ten lakh rupees, or two times the value of all fees or commission or payments received by the licensee of the vessel for all voyages conducted in contravention, whichever is greater, or with both, and the vessel shall also be liable for detention under section 29.

Penalty for non-compliance of direction of Director-General.

23. Any licensee or agent, who fails to comply with any direction of the Director-General under sub-section (*1*) of section 35, shall be liable for penalty which may extend to five lakh rupees, or two times the value of all fees or commission or payments received by such licensee or agent for all voyages conducted in contravention of such direction, whichever is greater, and the vessel shall also be liable for detention under section 29.

Penalty for non-compliance with order of Central Government.

24. Any licensee or agent, who fails to comply with an order of the Central Government under this Act, shall be liable for penalty of not less than fifteen lakh rupees, and the vessel may also be liable for detention under section 29.

General provision for contravention or non-compliance.

25. Whoever contravenes any provision of this Act, or fails to comply with any provision thereof, or of any rule, direction, order or notification made thereunder, for which no punishment or penalty is specially provided in this Act, shall be liable for penalty which may extend to one lakh rupees, and if the breach is a continuing one, with further penalty which may extend to five thousand rupees for every day after the first day during which the breach continues.

Compounding of certain offences.

26. (*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, any offence punishable under sections 15 to 20 of this Act may, before or after the institution of prosecution, be compounded by an officer designated by the Central Government by notification in this behalf, on payment for credit to the Central Government of such sum and in such manner as may be prescribed: 46 of 2023.

Provided that such sum shall not, in any case, exceed the maximum amount of the fine which may be imposed under this Act for the offences so compounded:

Provided further that in case of subsequent offence, the same shall not be compounded.

(*2*) The officer referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the direction, control and supervision of the Central Government.

(*3*) Every application for the compounding of an offence shall be made in such form and manner as may be prescribed.

(*4*) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted against the offender in relation to whom the offence is so compounded.

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(*5*) Where the compounding of any offence is made after the institution of any prosecution, such composition shall be brought by the officer referred to in sub-section (*1*), in writing, to the notice of the court in which the prosecution is pending and on such notice for compounding the offence being given, the person against whom the offence is so compounded shall be discharged.

(*6*) Any person who fails to comply with an order of compounding made by the officer referred to in sub-section (*1*), shall be liable to pay a sum equivalent to twenty per cent. of the maximum fine provided for the offence, in addition to fine provided for the said offence.

(*7*) No offence punishable under this Act shall be compounded except in accordance with the provisions of this section.

Special provision regarding punishment.

46 of 2023.

27. Notwithstanding anything contained in section 23 of the Bharatiya Nagarik Suraksha Sanhita, 2023, it shall be lawful for a Judicial Magistrate of the first class to pass any sentence provided under this Act on any person convicted of an offence under this Act.

Offences by companies.

28. (*1*) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if such person proves that the offence was committed without his knowledge or that such person exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a company and it is proved that such offence was committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or partner, or other officer of the company, such director, manager, secretary or partner, or other officer shall be deemed to be guilty of that offence and shall also be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" includes a co-operative society, a firm or limited liability partnership firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

Power to enforce detention of vessel.

29. Where a vessel is authorised or ordered to be detained under this Act, any commissioned officer of the Indian Navy or Indian Coast Guard, or Police, or any port officer, pilot, harbour master or conservator of port, or the Commissioner of Customs, or any other person authorised under this Act, may detain the vessel under instructions of the principal officer.

Adjudicating officer for imposition of penalty, appeal and procedure therefor.

30. (*1*) The principal officer shall be the adjudicating officer for the purposes of imposing penalty under sections 21 to 25.

(*2*) Any person aggrieved by the order of the principal officer imposing the penalty under sub-section (*1*) may, within a period of thirty days from the date of receipt of such order, prefer an appeal before the Director-General in such form and manner as may be prescribed.

(*3*) The Director-General shall dispose of an appeal referred to in sub-section (*2*) within a period of thirty days from the date of receipt of such appeal.

(*4*) No order shall be passed under this section unless the parties have been given a reasonable opportunity of being heard.

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(*5*) Any penalty imposed under sections 21 to 25 may be compounded for the first contravention by an officer designated by the Central Government by notification in this behalf.

(*6*) Notwithstanding anything contained in this Act, if a penalty imposed by the principal officer or the Director-General under this Chapter is not deposited, the amount shall be recovered as an arrear of land revenue.

Notice in respect of foreign vessel.

31. If any vessel, other than an Indian vessel, is detained under this Act, or if any proceeding is taken under this Act against the licensee or agent of such vessel, notice shall forthwith be served on the consular office of the country in which such vessel is registered, or nearest to the port where the vessel is for the time being, in such form and manner as may be prescribed, and such notice shall specify the grounds on which the vessel has been detained or the proceedings have been taken.

Place of trial and jurisdiction of court.

32. Any person who commits an offence under this Act or any rules made thereunder, may be tried for such offence in any place in which such person may be found, or in any court which the Central Government may, by notification, direct in this behalf, or in any court in which such person might be tried under any other law for time being in force in India.

Service of documents.

33. Where, for the purposes of this Act, any document is to be served on any person, that document may be served,—

(*a*) in any case by delivering a copy thereof personally to the person to be served, or by leaving the same at his last place of residence, or by post or by such electronic means as the Central Government may, by notification, specify in this behalf;

(*b*) on the master of a vessel where there is master, or on the person being or appearing to be in command or charge of the vessel, by leaving the same for him on board that vessel; and

(*c*) on the owner of the vessel where there is no master and the vessel is in India, or if such owner is not in India, on the agent of the owner residing in India, or, where no such agent is known or is found, by affixing at a suitable place on the bridge of the vessel.

CHAPTER VI

MISCELLANEOUS

Power to delegate.

34. (*1*) The Central Government may, by general or special order, direct that any power, authority or jurisdiction exercisable by it under or in relation to any of the provisions of this Act, may be exercisable also by the Director-General or such other officer and subject to such conditions as may be specified in the order.

(*2*) The Director-General may, with the previous approval of the Central Government, by general or special order, direct that any power or authority conferred upon or delegated to, and any duty imposed upon him by or under this Act, may be exercised or discharged also by such officer or authority and subject to such conditions as may be specified in the order.

Power of Director-General to give directions and seek information.

35. (*1*) The Director-General may,—

(*a*) in the public interest; or

(*b*) in the interest of Indian shipping; or

(*c*) in the interest of national defence and maritime security; or

(*d*) for ensuring safety of life at sea and the safety of environment,

by order, direct any vessel for which licence has been granted under this Act, in respect of the following, namely:—

(*i*) the ports or places, whether within or outside India, to which, and the routes by which, the vessel shall proceed for any particular purpose;

(*ii*) the diversion of a vessel from one route to another for any particular purpose;

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(*iii*) the classes of passengers or cargo which may be carried in the vessel;

(*iv*) the order of priority in which passengers or cargo may be taken on or put off the vessel at any port or place, whether within or outside India;

(*v*) to ban any vessel from entering any port, anchorage or offshore facility in India;

(*vi*) any other matter which the Director-General may deem necessary.

(*2*) The Director-General may, by notice, require the licensee or agent of any vessel in respect of which—

(*a*) licence is granted under this Act; or

(*b*) any direction is given relating to diversion of a vessel from one route to another for any particular purpose,

to furnish such information as may be considered necessary within such period as may be specified in the said notice, which may include—

(*i*) the classes of passengers and cargo which the ship is about to carry, or is capable of carrying, or has carried during any specified period; or

(*ii*) the rates of passenger fares and freight charges applicable to the vessel; or

(*iii*) any other matter as may be prescribed.

Power of Central Government to issue directions.

36. (*1*) Notwithstanding anything contained in this Act, every person shall, in the discharge of his functions and duties under this Act, be bound by such directions on questions of policy as the Central Government may give to it in writing from time to time.

(*2*) The decision of the Central Government as to whether a question is one of policy or not, shall be final.

Power to exempt.

37. Notwithstanding anything contained in this Act or any law for the time being in force, the Central Government or, as the case may be, the Director-General with the prior permission of the Central Government, if is of opinion that it is necessary or expedient in the public interest so to do, may, by order in writing and subject to such conditions and for such period as it may think fit, exempt from the provisions of this Act,—

(*a*) any vessel or class of vessels engaged in coasting trade; or

(*b*) any class of vessels chartered by a citizen of India or non-resident Indian or an overseas citizen of India, or a company or a co-operative society or a limited liability partnership or such entities as may be specified by the Central Government under sub-section (*1*) of section 11.

Protection of action taken in good faith.

38. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

Power of Central Government to make rules.

39. (*1*) The Central Government may, subject to the condition of previous publication, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form and manner of application for grant of licence and the fee to be paid for the same under sub-section (*1*) of section 4;

(*b*) the form, period and the conditions subject to which licence shall be granted under sub-section (*3*) of section 4;

(*c*) the class or category of licence to be granted under sub-section (*4*) of section 4;

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(*d*) the form and manner of making application for modification of particulars of a licence under sub-section (*3*) of section 5;

(*e*) the form and manner of reporting the requirements to the Director-General under section 6;

(*f*) such other matters to be included in the Strategic Plan under clause (*h*) of sub-section (*2*) of section 8;

(*g*) the time, place and the procedure to be observed by the committee for the transaction of business at its meetings and the quorum at such meetings under sub-section (*4*) of section 8;

(*h*) the form and manner of maintaining the National Database of Coastal Shipping by the Director-General under sub-section (*1*) of section 9;

(*i*) the form and manner of application for grant of licence and the fee to be paid under sub-section (*3*) of section 11;

(*j*) the form, period and the conditions subject to which licence shall be granted under sub-section (*4*) of section 11;

(*k*) the form and manner of making application for modification of particulars of a licence under sub-section (*2*) of section 12;

(*l*) the sum to be paid for credit to the Central Government for compounding an offence and the manner of making the payment under sub-section (*1*) of section 26;

(*m*) the form and manner of making an application for the compounding of an offence under sub-section (*3*) of section 26;

(*n*) the form and manner of preferring appeal to the Director-General under sub-section (*2*) of section 30;

(*o*) the form and manner of issuance of notice under section 31;

(*p*) any other matters in respect of which the Director-General may, by notice, require the licensee or agent of any vessel to furnish information under sub-section (*2*) of section 35;

(*q*) any other matter which is required to be or may be prescribed for carrying out the provisions of this Act.

Laying of rules and notifications before Parliament.

40. Every rule made and every notification issued under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

Power to remove difficulties.

41. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

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44 of 1958.

Repeal and savings.

42. (*1*) Part XIV of the Merchant Shipping Act, 1958 (herein referred to as Part XIV of the said Act), except section 411A thereof, is hereby repealed.

(*2*) Notwithstanding such repeal,—

(*a*) any rule, regulation, bye-law, order, notification or exemption made, issued or granted under Part XIV of the said Act shall, until revoked, have effect as if it had been made, issued or granted under the provisions of this Act;

(*b*) any licence granted or issued under Part XIV of the said Act shall, until it is revoked or expires, have effect as if it had been issued or granted under the provisions of this Act;

(*c*) any office established or created, officer or person appointed and any body elected or constituted under Part XIV of the said Act shall continue and shall be deemed to have been established, created, appointed, elected, or constituted, as the case may be, under this Act;

(*d*) any document referring to Part XIV of the said Act shall be construed as referring to this Act;

(*e*) any fine levied under Part XIV of the said Act may be recovered as if it had been levied under this Act;

(*f*) any offence committed under Part XIV of the said Act may be prosecuted and punished as if it had been committed under this Act;

(*g*) any proceeding pending before any court under Part XIV of the said Act may be tried or disposed of under the corresponding provisions of this Act;

(*h*) any inspection, investigation or inquiry ordered to be done under the provisions of Part XIV of the said Act shall continue to be proceeded with as if such inspection, investigation or inquiry is ordered to be done under the corresponding provisions of this Act.

10 of 1897.

(*3*) Without prejudice to the provisions of sub-section (*2*), the provisions of section 6 of the General Clauses Act, 1897 shall apply with regard to the effect of repeal.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 3rd day of April, 2025 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 3rd day of April, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE "TRIBHUVAN" SAHKARI UNIVERSITY ACT, 2025

No. 11 of 2025

[3*rd April,* 2025.]

An Act to establish the Institute of Rural Management Anand, as a University to be known as the "Tribhuvan" Sahkari University and to declare the same as an institution of national importance; to impart technical and management education and training in co-operative sector; to promote co-operative research and development and to attain standards of global excellence therein in order to realise the vision of "Sahkar Se Samriddhi" and to strengthen the co-operative movement in the country through a network of institutions, and also to declare the Institute as one of the Schools of the University and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the "Tribhuvan" Sahkari University Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Declaration of "Tribhuvan" Sahkari University as institution of national importance.

2. Whereas the objects of the "Tribhuvan" Sahkari University are such as to make it an institution of national importance, it is hereby declared that the "Tribhuvan" Sahkari University is an institution of national imoprtance.

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Definitions.

3. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "Academic and Research Council" means the Academic and Research Council of the University;

(*b*) "academic staff" means such categories of staff designated as academic staff by the Ordinances;

(*c*) "appointed day" means the date of establishment of the University under sub-section (*1*) of section 4;

(*d*) "Assessment and Improvement Council" means the Assessment and Improvement Council of the University;

(*e*) "Board for Affiliation and Recognition" means the Board for Affiliation and Recognition of the University;

(*f*) "Board of Co-operative Studies" means the Board of Co-operative Studies of a School of the University;

(*g*) "Capacity Building Council" means the Capacity Building Council of the University;

(*h*) "Chancellor" means the Chancellor of the University;

(*i*) "co-operative principles" means the co-operative principles provided in the First Schedule of the Multi-State Co-operative Societies Act, 2002; 39 of 2002.

(*j*) "co-operative societies" means all co-operative societies registered under Co-operative Societies Acts of the respective States, Union territories with Legislature and without Legislature and the Multi-State Co-operative Societies Act, 2002; 39 of 2002.

(*k*) "Dean" means the Head of a School or Head of an administrative Department of the University;

(*l*) "Director" means the Director of the Institute of Rural Management Anand School;

(*m*) "employee" means any person appointed by the University and includes the teachers and other staff of the University;

(*n*) "Executive Board" means the Executive Board of the Institute of Rural Management Anand School;

(*o*) "Executive Council" means the Executive Council of the University;

(*p*) "Finance Committee" means the Finance Committee of the University;

(*q*) "Fund" means the University Fund referred to in section 40;

(*r*) "Governing Board" means the Governing Board of the University;

(*s*) "hostel" means a unit of residence for the students of the University or School, as the case may be;

(*t*) "Institute" means an academic institution including a college admitted to or affiliated to the privileges of the University and the expression "Institution" shall be construed accordingly;

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(*u*) "Institute of Rural Management Anand" means the Institute of Rural Management Anand established and incorporated under the Societies Registration Act, 1860 and located in Anand, Gujarat;

21 of 1860.

(*v*) "Institute of Rural Management Anand School" means one of the Schools of the University;

(*w*) "notification" means a notification published in the Official Gazette and the expression "notified" with its cognate meanings and grammatical variations shall be construed accordingly;

(*x*) "outlying campus" means the campus of the University as may be established by it at any place in or outside India;

(*y*) "Registrar" means the Registrar of the University;

(*z*) "Research and Development Council" means the Research and Development Council of the University;

(*za*) "Schedule" means the Schedules appended to this Act;

(*zb*) "School" means a School established by the University in each sector where degree, diploma and certificate are awarded by the University;

(*zc*) "Statutes", "Ordinances" and "Regulations" mean respectively, the Statutes, the Ordinances and the Regulations of the University made under this Act;

(*zd*) "Teachers of the University" means the Professors, Associate Professors, Assistant Professors and such other persons as may be appointed for imparting instructions, training or conducting research in the University or in any outlying campus maintained by the University;

(*ze*) ' "Tribhuvan" Sahkari University' means the "Tribhuvan" Sahkari University established and incorporated as a University under this Act;

(*zf*) "University" means the "Tribhuvan" Sahkari University established and incorporated as a University under this Act;

(*zg*) "Vice-Chancellor" means the Vice-Chancellor of the University.

(*2*) The words and expressions used herein and not defined, but defined in the Multi-State Co-operative Societies Act, 2002 shall have the respectively meanings assigned to them in that Act.

39 of 2002.

CHAPTER II

"TRIBHUVAN" SAHKARI UNIVERSITY

Establishment and incorporation of "Tribhuvan" Sahkari University.

4. (*1*) With effect from such date as the Central Government may, by notification, appoint, the Institute of Rural Management Anand shall be established as a University to be known as the "Tribhuvan" Sahkari University, which shall be a body corporate, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold property, both movable and immovable, and to contract and shall, by the said name sue or be sued.

(*2*) The headquarters of the University shall be at Anand in the State of Gujarat and the University may establish Schools or outlying campuses or affiliate institutes at such other places in India as it may deem fit:

Provided that the University may, with the prior approval of the Central Government, also establish or maintain outlying campuses or affiliate institutes outside India.

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(*3*) The Chancellor, the Vice-Chancellor, the members of the Governing Board, the Executive Council, the Academic and Research Council, the Capacity Building Council, the Assessment and Improvement Council, the Research and Development Council and other authorities shall constitute the University.

Effect of establishment of University.

5. (*1*) On and from the date of commencement of this Act,—

(*a*) the Institute of Rural Management Anand registered as a society under the Societies Registration Act, 1860 stands dissolved; 21 of 1860.

(*b*) any reference to the Institute of Rural Management Anand in any contract or other instrument shall be deemed as a reference to the University;

(*c*) all property or assets, movable and immovable, of or belonging to the Institute of Rural Management Anand shall vest in the University;

(*d*) all rights and liabilities of the Institute of Rural Management Anand shall be transferred to, and be the rights and liabilities of the University;

(*e*) the identity and autonomy of the Institute of Rural Management Anand School and its rights and privileges shall be continued:

Provided that the Institute of Rural Management Anand School so declared under this Act shall have an Executive Board which shall be responsible for ensuring identity and autonomy of the School as granted under this section:

Provided further that the Institute of Rural Management Anand School shall have a Director who shall be responsible to implement the decisions of the Executive Board besides other regular responsibilities of the University.

(*2*) The Institute of Rural Management Anand School shall be declared as the "Centre of Excellence" for Rural Management.

Explanation.—For the purposes of this sub-section, the expression "Centre of Excellence" means the Institute of Rural Management Anand School to have greater autonomy within the overall institutional framework of the University to achieve excellence in its domain and also responsible for developing and spreading best practices in imparting education, training and conducting research within the University.

(*3*) Subject to the provisions of this Act, every person employed in the Institute of Rural Management Anand immediately before the commencement of this Act shall hold such employment in the University by the same tenure and on the same terms and conditions and with the same rights and privileges as to pension and gratuity as he would have held under the Institute of Rural Management Anand, if this Act had not been enacted and such terms and conditions, rights and privileges shall not be varied to his disadvantage:

Provided that the University shall be at liberty to place the services of the persons permanently employed in the Institute of Rural Management Anand immediately before the commencement of this Act to any area, field, department and the like and at any place or location across India as deemed fit by the University to further its objects.

(*4*) The identity and autonomy of any ongoing academic programme and course of the Institute of Rural Management Anand School shall be preserved by the University and any modification, if needed, shall be with the concurrence of the Executive Board of such School.

(*5*) The Institute of Rural Management Anand School shall have administrative and academic autonomy as may be provided by the Statutes.

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(*6*) The post-retirement benefits including medical benefits, if any, of every academic staff, teacher and every other employee in the Institute of Rural Management Anand who has superannuated before the commencement of this Act shall be borne by the University in a manner and form as deemed fit and not to the disadvantage of the superannuated employees.

(*7*) Any ongoing disciplinary proceedings against any permanent employees in the Institute of Rural Management Anand at the time of the commencement of this Act shall continue to be governed by the Institute of Rural Management Anand Society Rules, 2004.

(*8*) Any matter governing the conditions of service relating to the teacher, academic staff and every other employee for which no provision has been made in this Act, shall be determined by the provisions to be made by the Executive Council.

Objects of University.

6. The objects of the University shall be—

(*i*) to provide qualified and trained manpower to meet the present and future needs of the co-operative sector by establishing its own Schools or through affiliating institutes;

(*ii*) to provide training, education and capacity building to the employees and board members of co-operative societies at all levels;

(*iii*) to act as an apex body to integrate, coordinate, and standardise the academic and research activities of affiliated co-operative institutes and training centres;

(*iv*) to standardise the course design and content, pedagogy, course delivery in co-operative education and training in accordance with the national and international best practices and the guiding principles specified in the First Schedule to this Act;

(*v*) to develop centres of excellence in co-operative education, training, research and consultancy;

(*vi*) to evolve as an institution of national and international repute for advanced studies in the field of co-operative education and training, and any other areas connected with co-operative societies;

(*vii*) to disseminate and advance knowledge by providing institutional and research facilities in the field of co-operative education and training, and to take appropriate measures for promoting innovations in teaching-learning process and inter-disciplinary studies and research;

(*viii*) to establish Schools and affiliate institutes for imparting the state-of-the-art education and training in the field of co-operation for all sectors;

(*ix*) to provide distance learning or mass e-learning platform and courses for serving the education and training needs of the co-operative societies;

(*x*) to undertake and promote research and development in all sectors relating to co-operatives;

(*xi*) to promote innovation, entrepreneurship and start-ups in the co-operative sector;

(*xii*) to establish and promote partnership and linkages with co-operative societies or unions or federations at all levels, industry, Institutions, Governments, International Co-operative Alliance and co-operative educational institutions in India and abroad for furtherance of its objects;

(*xiii*) to discharge any other objects which the University deems fit to undertake for the furtherance of its objects; and

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(*xiv*) to discharge such other objects, not inconsistent with the provisions of this Act and the Statutes made thereunder, which the Central Government may, by notification, specify in this behalf.

Powers and functions of University.

7. (*1*) Subject to the provisions of this Act and the Statutes and Ordinances made thereunder, the University shall exercise and perform the following powers and functions, namely:—

(*i*) to plan, design, develop the required courses of study and conduct appropriate academic and training programmes in the field of co-operation;

(*ii*) to grant, subject to such conditions as the University may determine, diplomas or certificates to, and confer degrees or other academic distinctions on, persons, on the basis of examinations, evaluation or any other method of testing, and to withdraw any such certificates, diplomas, degrees or other academic distinctions for good and sufficient cause;

(*iii*) to provide lectures and instructions for persons not enrolled as regular students of the University and to grant certificates to them;

(*iv*) to establish and maintain such outlying campuses, entrepreneurial incubation centres for new co-operative ventures, targeted skill development centres or other units for research, instruction, and training as are, in the opinion of the University, necessary for the furtherance of its objects;

(*v*) to establish and maintain Schools and hostels subject to assessment of demand;

(*vi*) to provide nomenclature to the Institute of Rural Management Anand School by Statutes made under this Act;

(*vii*) to confer honorary degrees or other distinctions;

(*viii*) to institute Professorships, Associate Professorships, Assistant Professorships and other teaching or academic positions, required by the University and to appoint persons to such Professorships, Associate Professorships, Assistant Professorships or other teaching or academic positions;

(*ix*) to appoint persons working in any University or academic institution, including those located outside the country, as teachers of the University;

(*x*) to create administrative, ministerial and other posts and to make appointments thereto subject to availability of financial resources;

(*xi*) to co-operate or collaborate or associate with any other University or authority or institution of higher learning, including those located outside the country, in such manner and for such purposes as the University, may determine;

(*xii*) to provide facilities through the distance education system;

(*xiii*) to institute and award fellowships, scholarships, studentships, medals and prizes for raising academic standards and research;

(*xiv*) to organise and undertake extramural studies, training and extension services;

(*xv*) to make provision for research and advisory services and for that purpose, to enter into such arrangements with other institutions, co-operative societies, industrial or other organisations, as the University may deem necessary;

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(*xvi*) to organise and conduct refresher courses, workshops, seminars, conferences, training of trainers, and other programmes for teachers, evaluators, other academic staff and students;

(*xvii*) to appoint on contract or otherwise visiting Professors, Emeritus Professors, Consultants and such other persons who may contribute to the advancement of the objects of the University;

(*xviii*) to determine standards of admission to the University, which may include examination, evaluation or any other method of testing;

(*xix*) to demand and receive payment of fees and other charges;

(*xx*) to demand and receive payment for undertaking projects and consultancy services;

(*xxi*) to lay down conditions of service of all categories of employees, including their code of conduct;

(*xxii*) to supervise, control, regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed fit by the University to be necessary;

(*xxiii*) to make arrangements for promoting the health and general welfare of the employees and students;

(*xxiv*) to receive benefactions, donations and gifts and to acquire, hold and manage movable or immovable, including trust and endowment properties, for the purposes of the University;

(*xxv*) to dispose of any immovable property, with the previous approval of the Central Government;

(*xxvi*) to borrow, with the previous approval of the Central Government, on the security of the property of the University, money for the purposes of the University;

(*xxvii*) to conduct innovative experiments and promote new methods and technologies in the fields of co-operative management and other related fields;

(*xxviii*) to purchase or to take on lease any land or building or works which may be necessary or convenient for the purposes of the University, on such terms and conditions as it may deem fit and proper and to construct, alter and maintain any such building or work;

(*xxix*) to start any new degree, allied course or research programme or diploma or certification or training programme and discontinue any courses or research programme or training programme without prejudice to the interest of the students;

(*xxx*) to invest the funds of the University in or upon such securities and transpose any investment from time to time in such manner as it may deem fit in the interest of the University and as provided by the Statutes;

(*xxxi*) to act as an advisory body to the Government of India and other National Institutions, State Governments and National Co-operative Societies on all matters related to co-operative societies;

(*xxxii*) to grant affiliation to Institutes or to a particular course or programme being conducted by any Institute in or outside India;

(*xxxiii*) to develop and certify teachers or practitioners as co-operative trainers and resource persons;

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(*xxxiv*) to provide for the preparation of instructional and training materials, including films, audio-visual materials, other software and the like;

(*xxxv*) to recognise persons for imparting instructions in any Institute admitted or affiliated to the privileges of the University; and

(*xxxvi*) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of its objects.

(*2*) The University shall in the exercise of its powers have jurisdiction over the outlying campuses.

(*3*) In exercising its powers referred to in sub-section (*1*), it shall be the endeavour of the University to maintain an all-India character and high standards of teaching, training and research, and the University may, among other measures which may be necessary for the said purpose, take, in particular, the following measures, namely:—

(*i*) admissions of students and recruitment of teachers shall be made on all-India basis through appropriate procedures approved by the Executive Council;

(*ii*) conduct self-financing, demand based, customised courses for the co-operatives;

(*iii*) foreign students to be admitted by the University to various courses and programmes, as per the policy and schemes of the Government of India and the procedure approved by the Executive Council;

(*iv*) inter-University mobility of teachers with portable pension scheme benefits, if any, and protection of seniority shall be encouraged.

Explanation.—For the purposes of this clause, the expression "portable pension scheme" means a scheme to continue or carry forward the pension scheme already subscribed by the incoming teacher;

(*v*) semester system, continuous evaluation and choice-based credit system may be introduced and the University may enter into agreement with other Universities and academic institutions for credit transfer and joint degree programmes.

Explanation.—For the purposes of this clause, the expression "choice-based credit system" means a criterion based grading system to assess student's achievement based on the learning goals for each programme, with continuous and comprehensive evaluation instead of high stake examinations;

(*vi*) innovative courses and programmes of studies shall be introduced with a provision for periodic review and restructuring;

(*vii*) active participation of students shall be ensured in all academic activities of the University, including evaluation of teachers;

(*viii*) accreditation may be obtained from the National Assessment and Accreditation Council or any other accrediting agency of repute as may be determined by the University; and

(*ix*) e-governance shall be introduced in every possible sphere of activity with an effective management information system.

University to be open to all caste, creed, race or class.

8. The University shall be open to persons of any sex and of whatever caste, creed, race or class, and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle such person to be appointed as a teacher of the University or to hold any other office therein or to be admitted as a student in the University or to graduate there at or to enjoy or exercise any privilege thereof:

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Provided that the University shall follow the policy of the Central Government regarding reservations in admissions and employment.

Power of Central Government to review and issue directions.

9. (*1*) The Central Government may, from time to time, appoint one or more persons to review or inspect the work and progress of the University and outlying campuses including its buildings, libraries, laboratories and equipments, and other infrastructure maintained by it and also of the examinations, teaching and other work conducted or done by the University, and to submit a report thereon and upon receipt of that report, the Central Government may, take such action and issue such directions, as it considers necessary, in respect of any of the matters dealt with in the report and the University shall abide by such action and be bound to comply with such directions.

(*2*) Without prejudice to the foregoing provisions of this section, the Central Government may, by an order in writing, annul any proceeding of the University which is not in conformity with the provisions of this Act or the Statutes or the Ordinances made thereunder.

(*3*) Without prejudice to the provisions of this Act and the Statutes made thereunder, the University, in discharge of its general powers and functions under this Act, shall be bound by such directions as the Central Government may give in writing to it from time to time.

(*4*) The Central Government shall have such other powers, in respect of the affairs of the University, as may be provided by the Statutes.

Chancellor.

10. (*1*) The Central Government may, by notification, appoint a person of eminence as the Chancellor of the University.

(*2*) The Chancellor shall hold office for a term of five years or until he attains the age of seventy years, whichever is earlier:

Provided that notwithstanding the expiry of his term of office, the Chancellor shall continue to hold office until his successor enters upon his office.

(*3*) The terms and other conditions of service of Chancellor shall be such as may be provided by the Statutes.

(*4*) The Chancellor shall, by virtue of his office, be the Head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and other ceremonial functions and also the meetings of the Governing Board.

(*5*) The Chancellor shall exercise such other powers and perform such other duties as may be assigned to him under this Act and the Statutes made thereunder.

CHAPTER III

Officers of University and Institute of Rural Management Anand School

Officers of University and Institute of Rural Management Anand School.

11. The following shall be the officers of the University and the Institute of Rural Management Anand School, namely:—

(*a*) the Vice-Chancellor;

(*b*) the Director and *ex officio* Dean of the Institute of Rural Management Anand School;

(*c*) the Dean;

(*d*) the Registrar;

(*e*) the Finance Officer;

(*f*) the Controller of Examinations;

(*g*) the Librarian; and

(*h*) such other officers as may be provided by the Ordinances to be the officers of the University and the Institute of Rural Management Anand School.

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Vice-Chancellor.

12. (*1*) The Vice-Chancellor shall be a person having such eligibility criteria and shall be appointed by the Central Government in such manner and subject to such terms and conditions of service as may be provided by the Statutes:

Provided that the first Vice-Chancellor shall be appointed by the Central Government in such manner and subject to such terms and conditions as may be determined by it and he shall hold office for a term of three years and may be eligible for re-appointment for another term of two years.

(*2*) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over other officers of the University.

(*3*) The Vice-Chancellor may, if he is of the opinion that immediate action is necessary on any matter, exercise any power conferred on any authority, except the Governing Board of the University by or under this Act and shall inform such authority at its next meeting the action taken by him on such matter.

(*4*) Where the Vice-Chancellor is of the opinion that any decision taken by any officer or authority, other than Chancellor or the Governing Board of the University is beyond the powers of such officer or authority conferred under the provisions of this Act or the Statutes or the Ordinances made thereunder or that any decision taken by the officer or authority is not as per the objects of the University, he shall have powers to rescind such decisions and issue appropriate directions and all such matters shall be placed before the Governing Board for information.

(*5*) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be provided by the Statutes.

Registrar.

13. (*1*) The Registrar shall be appointed by the Central Government in such manner, and on such terms and conditions, as may be provided by the Statutes:

Provided that the first Registrar shall be appointed by the Central Government in such manner and on such terms and conditions as may be determined by it and the said officer shall hold office for a term of three years, and may be eligible for re-appointment for another term of two years.

(*2*) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University, and shall exercise such other powers and perform such other duties, as may be provided by the Statutes.

Finance Officer.

14. The Finance Officer shall be appointed by the Central Government in such manner, and on such terms and conditions and shall exercise such powers and perform such duties, as may be provided by the Statutes:

Provided that the first Finance Officer shall be appointed by the Central Government in such manner and on such terms and conditions as may be determined by it and the said officer shall hold office for a term of three years, and may be eligible for re-appointment for another term of two years.

Director of Institute of Rural Management Anand School.

15. (*1*) There shall be a Director and *ex officio* Dean of the Institute of Rural Management Anand School who shall be the principal academic and administrative officer for that School, and shall exercise supervision and control over all employees of that School.

(*2*) The Director shall be appointed in such manner, and on such terms and conditions and shall exercise such powers and perform such duties, as may be provided by the Ordinances.

Dean.

16. (*1*) Each School of the University shall be headed by a Dean who shall be the principal academic and administrative officer for that School, and shall exercise supervision and control over all employees of that School.

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(*2*) The Dean shall be appointed by the Executive Council in such manner, and on such terms and conditions, and shall exercise such powers and perform such duties, as may be provided by the Ordinances.

Controller of Examinations.

17. The Controller of Examinations shall be appointed in such manner, and on such terms and conditions, and shall exercise such powers and perform such duties, as may be provided by the Ordinances.

Librarian.

18. The Librarian shall be appointed in such manner, and on such terms and conditions, and shall exercise such powers and perform such duties, as may be provided by the Ordinances.

Other officers.

19. (*1*) In addition to the officers referred to in clauses (*a*) to (*g*) of section 11, the University shall consist of such other officers as may be provided by the Ordinances.

(*2*) The manner of appointment, terms and conditions of service and powers and duties of other officers of the University shall be such as may be provided by the Ordinances.

CHAPTER IV

Authorities of University and Institute of Rural Management Anand School

Authorities of University and Institute of Rural Management Anand School.

20. The following shall be the authorities of the University and Institute of Rural Management Anand School, namely:—

(*a*) the Governing Board;

(*b*) the Executive Council;

(*c*) the Academic and Research Council;

(*d*) the Executive Board;

(*e*) the Capacity Building Council;

(*f*) the Assessment and Improvement Council;

(*g*) the Research and Development Council;

(*h*) the Board for Affiliation and Recognition;

(*i*) the Finance Committee;

(*j*) the Board of Co-operative Studies; and

(*k*) such other authorities as may be provided by the Ordinances to be the authorities of the University and Institute of Rural Management Anand School.

Governing Board.

21. (*1*) The Chancellor shall be the Chairperson of the Governing Board.

(*2*) In addition to the Chairperson, the Governing Board shall consist of the following members who shall be nominated by the Central Government, namely:—

(*a*) Vice-Chancellor—Member, *ex officio*;

(*b*) Secretary, Ministry of Cooperation—Member, *ex officio*;

(*c*) Four Secretaries of Central Ministries or Departments dealing with important sectors of co-operative—Members, *ex officio*;

(*d*) Four Principal Secretaries or Secretaries of Co-operation Department of States or Union territories, by rotation—Members, *ex officio*;

(*e*) Managing Director, National Co-operative Development Corporation—Member, *ex officio*;

(*f*) Chairperson, National Dairy Development Board—Member, *ex officio*;

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(*g*) Chief Executive, National Fisheries Development Board—Member, *ex officio*;

(*h*) Chairperson, National Bank for Agriculture and Rural Development—Member, *ex officio*;

(*i*) Four Chairpersons of National Co-operative Societies, by rotation—Members, *ex officio*;

(*j*) Chairperson, Institute of Rural Management Anand School—Member, *ex officio*;

(*k*) Four Deans of Schools and Departments established by the University, by rotation—Members, *ex officio*;

(*l*) Two Directors of Institutes affiliated to the University, by rotation—Members, *ex officio*;

(*m*) Four Professors who are members of the Academic and Research Council, Capacity Building Council, Assessment and Improvement Council and Research and Development Council respectively, by rotation—Members, *ex officio*;

(*n*) Finance Officer of the University—Member, *ex officio*;

(*o*) President, Alumni Association—Member, *ex officio*;

(*p*) Four eminent persons in the field of co-operatives—Members;

(*q*) Representative of the Reserve Bank, not below the rank of Executive Director—Member, *ex officio*; and

(*r*) the Registrar—Member-Secretary, *ex officio*.

(*3*) The term of office of the nominated members, other than *ex officio* Members shall be for a period of three years from the date of their nomination:

Provided that term of office of an *ex officio* Member shall continue so long as he holds the office by virtue of which he is a member.

(*4*) Subject to the provisions of this Act and the statutes made thereunder, the Governing Board shall exercise and perform the following powers and functions, namely:—

(*a*) to review, from time to time, the broad policies and programmes of the University, and to suggest measures for the improvement and development of the University;

(*b*) to consider and pass resolutions on the annual report and the annual accounts of the University and the audit report on such accounts;

(*c*) to nominate members of Academic and Research Council, Capacity Building Council, Assessment and Improvement Council, Research and Development Council and Board for Affiliation and Recognition; and

(*d*) to perform such other powers and functions as may be provided by the Statutes.

Executive Council.

22. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Executive Council, which shall be the principal executive body of the University and shall exercise supervision and control over all authorities of the University referred to in clauses (*c*) to (*k*) of section 20.

(*2*) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be such as may be provided by the Statutes.

Academic and Research Council.

23. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Academic and Research Council, which shall be the principal academic and research body of the University and shall, subject to the provisions of this Act, the Statutes and the Ordinances made thereunder, co-ordinate and exercise general supervision over the academic and research policies of the University.

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(*2*) The constitution of the Academic and Research Council, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Executive Board of Institute of Rural Management Anand School.

24. (*1*) Subject to the provisions of this Act and the Statutes made thereunder, there shall be an Executive Board of the Institute of Rural Management Anand School which shall, co-ordinate and exercise general supervision over such School.

(*2*) The constitution of the Executive Board, selection of its Chairperson, the term of office of its Chairperson and members and its powers and functions shall be such as may be provided by the Statutes.

Capacity Building Council.

25. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Capacity Building Council, which shall be the principal body of the University for capacity building programmes and shall, subject to the provisions of this Act, the Statutes and the Ordinances made thereunder, co-ordinate and exercise general supervision over the capacity building policies of the University.

(*2*) The constitution of the Capacity Building Council, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Assessment and Improvement Council.

26. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Assessment and Improvement Council, which shall be the principal body of the University for assessment and improvement of all programmes and shall, subject to the provisions of this Act, the Statutes and the Ordinances made thereunder, co-ordinate and exercise general supervision over the matters relating to assessment and improvement of such programmes.

(*2*) The constitution of the Assessment and Improvement Council, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Research and Development Council.

27. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Research and Development Council, which shall be the principal body of the University for undertaking and promoting research and development activities in all sectors relating to co-operatives and shall, subject to the provisions of this Act, the Statutes and the Ordinances made thereunder, co-ordinate and exercise general supervision over the matters relating to research and development.

(*2*) The constitution of the Research and Development Council, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Board for Affiliation and Recognition.

28. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Board for Affiliation and Recognition, which shall be responsible for admitting or affiliating institutes to the privileges of the University.

(*2*) The constitution of the Board for Affiliation and Recognition, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Finance Committee.

29. (*1*) The Vice-Chancellor shall be the *ex officio* Chairperson of the Finance Committee.

(*2*) The constitution of the Finance Committee, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

Board of Co-operative Studies.

30. (*1*) Every School shall have a Board of Co-operative Studies.

(*2*) The constitution of the Board of Co-operative Studies, the term of office of its members and its powers and functions shall be such as may be provided by the Ordinances.

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(*3*) The Board of Co-operative Studies shall have such number of Committees not exceeding five, including three Committees, comprising of experts, dealing in streams of degree, diploma and certificate, respectively.

(*4*) The constitution, powers and functions of the Committees referred to in sub-section (*3*) shall be such as may be provided by the Ordinances.

Other authorities of University.

31. The manner of appointment, terms and conditions, powers and functions of other authorities referred to in clause (*k*) of section 20 shall be such as may be provided by the Ordinances.

Meetings of authorities.

32. (*1*) The authorities except the Governing Board and Executive Council shall meet at such places and times, and shall follow such rules of procedure in regard to the transaction of the business at its meetings (including quorum), as may be provided by the Ordinances.

(*2*) If the Chairperson of any authority, for any reason is unable to attend a meeting of such authority, any other member chosen by the members present amongst themselves at the meeting, shall preside over the meeting.

CHAPTER V

STATUTES, ORDINANCES AND REGULATIONS

Statutes.

33. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

(*a*) the constitution of the Governing Board, Executive Council and Executive Board, as may be constituted from time to time, and their powers and functions;

(*b*) the appointment and continuance in office of the members of the Governing Board, Executive Council and Executive Board, the filling up of vacancies of members, and all other matters relating to these authorities;

(*c*) the nomenclature of the Institute of Rural Management Anand School so declared under this Act;

(*d*) the terms and conditions relating to clause (*iv*) of sub-section (*3*) of section 7, subject to any provision relating to transfer of teachers from the University to other Central University or Centrally Funded Technical Institutes to be decided in consultation with concerned Central Government Departments; and

(*e*) all other matters which by this Act are to be, or may be, provided for by the Statutes.

Power to make Statutes.

34. (*1*) The first Statutes as specified in the Second Schedule shall be continued till they are superseded by new Statutes.

(*2*) The new or additional Statutes shall be made by the Central Government either *suo motu* or on the recommendation of the Executive Council, at any point of time and as deemed fit.

Ordinances.

35. Subject to the provisions of this Act and the Statutes made thereunder, the Ordinances may provide for all or any of the following matters, namely:—

(*a*) the constitution, powers and functions of all authorities except Governing Board, Executive Council and Executive Board, as may be constituted from time to time;

(*b*) the appointment and continuance in office of the members of the said authorities and other bodies, the filling up of vacancies of members, and all other matters relating to those authorities and other bodies for which it may be necessary or desirable to provide;

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(*c*) the appointment, powers and duties, emoluments and terms and conditions of service of officers of the University and the Institute of Rural Management Anand School except Vice-Chancellor, Registrar and Finance Officer;

(*d*) the appointment of teachers, academic staff and other employees of the University and the Institute of Rural Management Anand School, their emoluments and terms and conditions of their service;

(*e*) the appointment of teachers and academic staff working in any other University or organisation for a specific period for undertaking a joint project;

(*f*) the terms and conditions of service of employees including provisions for pension, insurance, provident fund, the manner of termination of service and disciplinary action;

(*g*) the principles governing the seniority of service of the employees of the University;

(*h*) the procedure for arbitration in cases of dispute between employees or students and the University;

(*i*) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;

(*j*) the conferment of affiliation to institutes;

(*k*) the establishment and closure of Schools, Departments and hostels;

(*l*) the conferment of honorary degrees;

(*m*) the conferment and withdrawal of degrees, diplomas, certificates and other academic distinctions;

(*n*) the management of Schools established and maintained by the University;

(*o*) the delegation of powers vested in the authorities or officers of the University and the Institute of Rural Management Anand School;

(*p*) the maintenance of discipline among the employees and students;

(*q*) the admission of students to the University and their enrolment as such;

(*r*) the courses of study and their duration to be laid down for all degrees, diplomas and certificates of the University;

(*s*) the medium of instructions and examinations;

(*t*) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;

(*u*) the fees to be charged for courses of study in the University and for admission to examinations, degrees and diplomas of the University;

(*v*) the conditions for award of fellowships, scholarships, studentships, medals and prizes;

(*w*) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;

(*x*) the conditions of residence of the students of the University;

(*y*) the special arrangements, if any, which may be made for the residence and teaching of women students and prescribing special courses of studies for them;

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(*z*) the establishment of Centres of Studies, Board of Studies and other Committees;

(*za*) the manner of co-operation and collaboration with other Universities, institutions and other organisations including industry;

(*zb*) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;

(*zc*) the setting up of a machinery for redressal of grievances of employees and students; and

(*zd*) any other matter which, by this Act or the Statutes made thereunder, is to be or may be, provided for by the Ordinances.

Power to make Ordinances.

36. (*1*) The first Ordinances shall be made by the Vice-Chancellor and the Ordinances so made may be amended or repealed at any time by the Executive Council.

(*2*) Save as otherwise provided in sub-section (*1*), the Executive Council shall make Ordinances either *suo motu* or on the recommendation of the related authority of the University referred to in clauses (*c*) to (*k*) of section 20, as decided by such Executive Council.

(*3*) Every Ordinance so made under sub-sections (*1*) and (*2*) shall be submitted, as soon as may be after it is made, to the Central Government for information.

Regulations.

37. Any authority under section 20 may make Regulation, consistent with the provisions of this Act, the Statutes and the Ordinances made thereunder, for the conduct of its own business and every Regulation so made shall be submitted, as soon as may be after it is made, to the Executive Council for information.

CHAPTER VI

ACCOUNTS AND AUDIT

Annual report.

38. (*1*) The annual report of the University shall be prepared under the directions of Executive Council, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Governing Board after the approval of Executive Council within six months from the closing of financial year and the Governing Board shall consider the report in its annual meeting.

(*2*) The Governing Board shall submit the annual report to the Central Government along with its comments, if any, on or before the expiry of nine months from the closing of financial year.

(*3*) The Central Government shall, as soon as may be after it is received, cause a copy of the annual report to be laid before each House of Parliament.

Annual accounts.

39. (*1*) The University shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the balance-sheet, in such form and accounting standards as may be provided by it in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the University shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by it in connection with such audit shall be payable by the University to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the University shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts, and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the offices of the University.

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(*4*) The accounts of the University as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government on or before the expiry of nine months from the closing of financial year and that Government shall cause the same to be laid before each House of Parliament.

Fund of University.

40. (*1*) There shall be a University Fund which shall include—

(*a*) any contribution or grant made by the Central Government;

(*b*) grant from Co-operative Education Fund maintained under the Multi-State Co-operative Societies Act, 2002 or States' or Union Territories' Co-operative Societies Acts;

39 of 2002.

(*c*) grant from corpus Fund for Co-operative Training set up by the Central Government;

(*d*) any contribution or grant made by the State Government;

(*e*) any contribution made by Government, semi-Government or autonomous bodies;

(*f*) any gifts, bequests, donations, endowments or other grants;

(*g*) income received by the University from fees and charges;

(*h*) income received by the University from undertaking projects and consultancy services;

(*i*) money received by the University from the collaborating industries, co-operative societies, federations, unions and other organisations in terms of the provisions of the Memorandum of Understanding between the University and such collaborating industry, co-operative society, federation, union or other organisation; and

(*j*) money received from any other source, provided that any funding from foreign sources shall require prior approval of the Central Government.

(*2*) All funds of the University shall be deposited in such banks or invested in such manner as the Executive Council may decide on the recommendation of the Finance Committee.

(*3*) The funds of the University shall be applied towards meeting the expenses of the University including expenses incurred in the exercise of its powers and discharge of its functions by or under this Act.

(*4*) The University, at all times, shall strive to be self-sufficient in meeting its expenses and shall, while launching new courses or programmes, establishing new schools or other infrastructure, creating or filling posts, incurring recurring or non-recurring expenses and creating any other financial liability, take into account financial resources that are either available with the University or tied up with stakeholders or any other source.

CHAPTER VII

MISCELLANEOUS

Conditions of service of employees, etc.

41. (*1*) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(*2*) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Dispute Resolution Body consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an independent member from outside the University to be appointed by the Executive Council.

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(*3*) The decision of the Dispute Resolution Body shall be final and no suit shall lie in any civil court in respect of the matters decided by the Dispute Resolution Body.

(*4*) Every request made by the employee under sub-section (*2*) shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996. 26 of 1996.

(*5*) The procedure for regulating the work of the Dispute Resolution Body shall be such as may be provided by the Ordinances.

Right to appeal.

42. (*1*) Any person including an employee or a student of the University aggrieved by the decision or order of the Academic and Research Council, the Capacity Building Council, the Assessment and Improvement Council, the Research and Development Council, the Board for Affiliation and Recognition and the Board of Co-operative Studies may file an appeal to the Executive Council.

(*2*) The form, manner and the procedure for filing and disposing of appeal referred to in sub-section (*1*) shall be such as may be provided by the Ordinances.

Provident and pension funds.

43. (*1*) The University shall constitute for benefit of its employees such provident fund or any other similar fund or provide such insurance schemes, as it may deem fit, in such manner and subject to such conditions, as may be provided by the Ordinances.

(*2*) Where such provident fund or other similar fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925 shall apply to such fund, as if it were a Government provident fund. 19 of 1925.

Returns and information.

44. The University shall furnish to the Central Government such returns or other information with respect to its property or activities, within such period, as may be determined by the Central Government from time to time.

Acts and proceedings not invalidated by vacancies.

45. No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

University and Institute of Rural Management Anand School to be public authority under Right to Information Act.

46. The provisions of the Right to Information Act, 2005 shall apply to the University and the Institute of Rural Management Anand School, as if it were a public authority defined in clause (*h*) of section 2 of that Act. 20 of 2005.

Protection of action taken in good faith.

47. No suit, prosecution or other legal proceedings shall lie against any officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances made thereunder.

Act to have overriding effect.

48. Save as otherwise provided, the provisions of this Act shall be in addition to and not in derogation of the University Grants Commission Act, 1956 and any other law for the time being in force. 3 of 1956.

Mode of proof of University record.

49. Notwithstanding anything contained in the Bharatiya Sakshya Adhiniyam, 2023 or in any other law for the time being in force, a copy of any receipt, application, notice, order, proceeding or resolution of any authority or other body of the University, or any other document in possession of the University, or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt, application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence. 47 of 2023.

Statutes to be laid before Parliament.

50. (*1*) Every Statute made under this Act shall be published in the Official Gazette.

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(*2*) Every Statute made under this Act, shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the Statute or both Houses agree that the Statute should not be made, the Statute shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Statute.

(*3*) The power to make Statutes shall include the power to give retrospective effect, from a date not earlier than the date of commencement of this Act, to the Statutes but no retrospective effect shall be given to any Statutes so as to prejudicially affect the interests of any person to whom such Statutes may be applicable.

Residuary provision.

51. (*1*) The Central Government shall have the authority to deal with any matter pertaining to the University and the Institute of Rural Management Anand School and not specifically dealt with in this Act.

(*2*) The decision of the Central Government on all such matters shall be final.

Power to remove difficulties.

52. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Transitional provisions.

53. Notwithstanding anything contained in this Act and the Statutes made thereunder,—

(*a*) the Board of Governors and other committees functioning in Institute of Rural Management Anand shall continue to function till such time the authorities or committees are constituted in the University under the provisions of this Act;

(*b*) the existing officers of Institute of Rural Management Anand shall continue to function till such time, the officers of the University are appointed under the provisions of this Act; and

(*c*) till the First Statutes and Ordinances are made, any matter not specifically dealt within this Act shall be governed by rules and regulations of Institute of Rural Management Anand.

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THE FIRST SCHEDULE

[*See* section 6(*iv*)]

GUIDING PRINCIPLES FOR COURSE DESIGN, PEDAGOGY AND DELIVERY

1. To create an enabling ecosystem to realise the vision of "Sahkar Se Samriddhi" by providing a stable pool of appropriately trained manpower for the co-operative sector.

2. To meet education and training needs of members of boards of directors and employees of co-operative societies in all sectors, all regions and at all levels, that is National, State, District or Primary.

3. To design courses for all levels or streams of employees, that is managerial, supervisory, technical, administrative and the like.

4. To take into account the needs of students coming from different educational levels and backgrounds.

5. To design foundational courses such as co-operative principles, laws, taxation, accounting, audit, history, culture, best international and national practices and the like.

6. To design domain specific courses for sectoral co-operative societies (Milk, Fisheries, Sugar, Credit, Urban Co-operative Banks, Agri-business, Housing, Marketing and the like).

7. To design co-operative management courses including Finance, Marketing, Human Resources, Information System, Logistics, Storage and Inventory Management.

8. To design course content to enhance professionalism and use of Information Technology in co-operative sector.

9. To address the need for building, refreshing and enhancing skills in the co-operative sector.

10. To design courses in close coordination with the co-operative societies to ensure development of need based, contemporary, dynamic and responsive curriculum.

11. To take into account the latest developments in course design, pedagogy and content delivery using multimedia and other technological tools.

12. To meet the specific requirement of the National Co-operative Societies, State Co-operative Societies and Co-operative Federations.

13. To address the specialised needs for engineering and technological courses in co-operative sector (milk processing technology, weaving, spinning technology, storage and logistics technology, information technology, Enterprise Resource Planning and the like).

14. To include latest technological developments in the courses for each sector.

15. To address the emerging needs and technological areas such as Artificial Intelligence, Machine Learning and the like.

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THE SECOND SCHEDULE

(*See* section 34)

THE FIRST STATUTES

The University, in the exercise of its powers and functions under section 7, shall ensure that the financial liabilities are met out of the available financial resources and to that extent shall devise and enforce such procedures as approved by any authority referred to in section 20:

Provided that the extant rules and procedures of the Central Government relating to appointments, promotions and fixation of pay as well as expenditures, both recurring and non-recurring, including those referred to in clauses (*viii*), (*x*), (*xvii*) and clause (*xxi*) of sub-section (*1*) of section 7, shall apply if the University seeks any financial assistance or Gross Budgetary Support apart from one time capital grant.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 29th day of March, 2025 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 29th day of March, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE FINANCE ACT, 2025

No. 7 of 2025

[29*th March,* 2025.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2025-2026.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2025.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 91, 104 to 120, 125 and 136 shall come into force on the 1st day of April, 2025;

(*b*) sections 121 to 124 and sections 126 to 134 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st April, 2025, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) and, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,— 43 of 1961.

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(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(*b*) the income-tax chargeable shall be computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined as per sub-clause (*i*) shall be reduced by the amount of income-tax determined as per sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of

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the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

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(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

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(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

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Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, and such income exceeds,—

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(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge.

(*4*) In cases in which tax has to be charged and paid under sub-section (*2A*) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(*5*) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(*6*) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q, 194R, 194S, 194T, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

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(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*e*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*f*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

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(*7*) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*c*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

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(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*e*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of a co-operative society resident in India whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

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(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(*b*) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(*v*) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

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(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

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Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees, but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax":

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance tax";

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(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance tax":

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act having total income exceeding,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge.

(*10*) In cases to which Paragraph A of Part III of the First Schedule applies, or in cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax

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under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(*b*) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if the net agricultural income were the total income;

(*iii*) the amount of income-tax or "advance tax" determined as per sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined as per sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "four lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*3*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

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(*12*) The amount of income-tax as specified in sub-sections (*4*) to (*10*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (*5*), (*6*), (*7*) and (*8*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India:

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (*9*), calculated on income, referred to in clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, of specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act.

(*13*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st April, 2025, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed as per the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(*a*) in clause (*14*), with effect from the 1st April, 2026,—

(*i*) for sub-clause (*b*), the following sub-clause shall be substituted, namely:—

"(*b*) any securities held by—

(*i*) a Foreign Institutional investor which has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992; or 15 of 1992.

(*ii*) an investment fund specified in clause (*a*) of *Explanation* 1 to section 115UB which has invested such securities in accordance with the provisions of the regulations made under the Securities and Exchange Board of India Act, 1992 or under the International Financial Services Centres Authority Act, 2019;"; 15 of 1992. 50 of 2019.

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(*ii*) in sub-clause (*c*), the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted;

(*b*) in clause (*22*),—

(*i*) in the long line, after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

'(*iia*) any advance or loan between two group entities, where,—

(*A*) one of the group entity is a "Finance Company" or a "Finance Unit"; and

(*B*) the parent entity or principal entity of such group is listed on stock exchange in a country or territory outside India other than the country or territory outside India as may be specified by the Board in this behalf;';

(*ii*) in *Explanation* 3, after clause (*b*), the following clauses shall be inserted, namely:—

'(*c*) "Finance Company" and "Finance Unit" shall have the same meaning as assigned respectively to them in clauses (*e*) and (*f*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Centres Authority (Finance Company) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019:

50 of 2019.

Provided that such Finance Company or Finance Unit, is set up as a global or regional corporate treasury centre for undertaking treasury activities or treasury services as per the relevant regulations made by the International Financial Services Centres Authority established under section 4 of the said Act;

(*d*) "group entity", "parent entity" and "principal entity" shall be such entities which satisfy such conditions as prescribed in this behalf.';

(*c*) in clause (*47A*), after sub-clause (*c*) and before the proviso, the following sub-clause shall be inserted with effect from the 1st April, 2026, namely:—

"(*d*) any crypto-asset being a digital representation of value that relies on a cryptographically secured distributed ledger or a similar technology to validate and secure transactions, whether or not such asset is included in sub-clause (*a*) or sub-clause (*b*) or sub-clause (*c*):".

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (*1*), with effect from the 1st April, 2026,—

(*a*) in clause (*i*), in the *Explanation* 2A, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that the transactions or activities which are confined to the purchase of goods in India for the purpose of export shall not constitute significant economic presence in India:";

(*b*) in the second proviso, for the words "Provided further", the words "Provided also" shall be substituted.

Amendment of section 9A.

5. In section 9A of the Income-tax Act,—

(*a*) in sub-section (*3*), in clause (*c*),—

(*i*) the words "or indirectly" shall be omitted;

(*ii*) after the words "the corpus of the fund", the words "as on the first day of April and the first day of October of the previous year" shall be inserted;

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(*iii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where the said aggregate participation or investment in the fund exceeds five per cent. on the first day of April or the first day of October of the previous year, the condition mentioned in this clause shall be deemed to be satisfied, if it is satisfied within four months of the first day of April or the first day of October of such previous year, as the case may be;";

(*b*) in sub-section (*8A*), for the figures "2024", the figures "2030" shall be substituted.

Amendment of section 10.

6. In section 10 of the Income-tax Act,—

(*a*) in clause (*4D*), in the *Explanation*,—

(*i*) in clause (*aa*), for the figures "2025", the figures "2030" shall be substituted;

(*ii*) in clause (*c*),—

(*A*) in sub-clause (*i*), in item (*I*), for sub-item (*b*), the following sub-item shall be substituted, namely:—

"(*b*) which has been granted a certificate as a retail scheme or an Exchange Traded Fund and satisfies the conditions laid down for such schemes or funds under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the International Financial Services Centres Authority Act, 2019.";

50 of 2019.

(*B*) in sub-clause (*ii*), in item (*I*), for the figures "2025", the figures "2030" shall be substituted;

(*b*) in clause (*4E*), with effect from the 1st April, 2026,—

(*i*) in sub-clause (*ii*), after the words "offshore derivative instruments", the words "or over-the-counter derivatives" shall be inserted;

(*ii*) in the long line, after the word, figures and letters "section 80LA", the words "or any Foreign Portfolio Investor being a unit of an International Financial Services Centre" shall be inserted;

(*iii*) the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this clause, "Foreign Portfolio Investor" means a person registered under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 made under the Securities and Exchange Board of India Act, 1992;';

15 of 1992.

(*c*) in clause (*4F*), for the figures "2025", the figures "2030" shall be substituted;

(*d*) in clause (*4H*),—

(*i*) in the opening portion,—

(*A*) for the word "aircraft" at both the places where it occurs, the words "aircraft or a ship" shall be substituted;

(*B*) for the figures "2026", the figures "2030" shall be substituted;

(*ii*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the purposes of this clause,—

(*a*) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

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(*b*) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;';

(*e*) in clause (*10D*), for the eighth proviso, the following proviso shall be substituted, namely:—

'Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received—

(*a*) on the death of a person; or

(*b*) under a life insurance policy issued by the International Financial Services Centre insurance office, including the sum allocated by way of bonus on such policy.

Explanation.—For the purposes of this proviso, "International Financial Services Centre insurance office" shall have the same meaning as assigned to it in clause (*k*) of sub-regulation (*1*) of regulation 3 of the International Financial Services Centres Authority (Insurance Intermediary) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019:';

50 of 2019.

(*f*) after clause (*12B*), the following clause shall be inserted with effect from the 1st April, 2026, namely:—

"(*12BA*) any payment from the National Pension System Trust to an assessee, being the parent or guardian of a minor, under the pension scheme referred to in section 80CCD, on partial withdrawal made out of the account of the minor, as per the terms and conditions, specified under the Pension Fund Regulatory and Development Authority Act, 2013 and the regulations made thereunder, to the extent it does not exceed twenty-five per cent. of the amount of contributions made by him;";

23 of 2013.

(*g*) in clause (*23FE*),—

(*i*) in the opening portion, after the words "long-term capital gains", the brackets, words, figures and letters "(whether or not such capital gains are deemed as short-term capital gains under section 50AA)" shall be inserted;

(*ii*) in sub-clause (*i*), for the figures "2025", the figures "2030" shall be substituted;

(*h*) in clause (*34B*),—

(*i*) for the word "aircraft" at both the places where it occurs, the words "aircraft or a ship" shall be substituted;

(*ii*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the purposes of this clause,—

(*a*) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

(*b*) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005;

28 of 2005.

(*c*) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;';

(*i*) in clause (*50*), after the long line and before *Explanation* 1, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided that the provisions of this clause shall not apply to any income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2026.".

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Amendment of section 12AB.

7. In section 12AB of the Income-tax Act,—

(*a*) in sub-section (*1*), the following proviso shall be inserted, namely:—

'Provided that where an application is made under sub-clauses (*i*) to (*v*) of the said clause, and the total income of such trust or institution, without giving effect to the provisions of sections 11 and 12, does not exceed rupees five crores during each of the two previous years, preceding the previous year in which such application is made, the provisions of this sub-section shall have effect as if for the words "five years", the words "ten years" had been substituted.';

(*b*) in sub-section (*4*), in the *Explanation*, in clause (*g*), the words "is not complete or it" shall be omitted.

Amendment of section 13.

8. In section 13 of the Income-tax Act, in sub-section (*3*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) any person whose total contribution to the trust or institution, during the relevant previous year exceeds one lakh rupees, or, in aggregate up to the end of the relevant previous year exceeds ten lakh rupees, as the case may be;";

(*ii*) in clause (*d*), the word "person," shall be omitted;

(*iii*) in clause (*e*), the brackets and letter "(*b*)," shall be omitted.

Amendment of section 17.

9. In section 17 of the Income-tax Act, in clause (*2*), with effect from the 1st April, 2026,—

(*a*) in sub-clause (*iii*), in paragraph (*c*), for the words "fifty thousand rupees", the words "such amount as may be prescribed" shall be substituted;

(*b*) in the proviso occurring after sub-clause (*viii*), in clause (*vi*), in the long line, in clause (*B*), for the words "two lakh rupees", the words "such amount as may be prescribed" shall be substituted.

Amendment of section 23.

10. In section 23 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The annual value of the property consisting of a house or any part thereof shall be taken as *nil*, if the owner occupies it for his own residence or cannot actually occupy it due to any reason.".

Insertion of new section 44BBD.

11. After section 44BBC of the Income-tax Act, the following section shall be inserted, with effect from the 1st April, 2026, namely:—

Special provision for computing profits and gains of non-residents engaged in business of providing services or technology for setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India.

'44BBD. (*1*) Notwithstanding anything to the contrary contained in sections 28 to 43A, where an assessee, being a non-resident, engaged in the business of providing services or technology in India, for the purposes of setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India—

(*a*) to a resident company which is establishing or operating electronics manufacturing facility or a connected facility for manufacturing or producing electronic goods, article or thing in India, under a scheme notified by the Central Government in the Ministry of Electronics and Information Technology; and

(*b*) the resident company satisfies the conditions prescribed in this behalf,

a sum equal to twenty-five per cent. of the aggregate of the amounts specified in sub-section (*2*) shall be deemed to be the profits and gains of such business of the non-resident assessee chargeable to tax under the head "Profits and gains of business or profession".

(*2*) The amounts referred to in sub-section (*1*) shall be the following:—

(*a*) the amount paid or payable to the non-resident assessee or to any person on his behalf on account of providing services or technology; and

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(*b*) the amount received or deemed to be received by the non-resident assessee or on behalf of non-resident assessee on account of providing services or technology:

Provided that the provisions of section 44DA or section 115A shall not apply in respect of the amounts referred to in this sub-section.

(*3*) Notwithstanding anything in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where a non-resident assessee declares profits and gains of business for any previous year under sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.'.

Amendment of section 45.

12. In section 45 of the Income-tax Act, in sub-section (*1B*), the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted with effect from the 1st April, 2026.

Amendment of section 47.

13. In section 47 of the Income-tax Act, in clause (*viiad*), in the *Explanation*,—

(*i*) for clause (*c*), the following clause shall be substituted with effect from the 1st April, 2026, namely:—

'(*c*) "resultant fund" means a fund established or incorporated in India in the form of a trust or a company or a limited liability partnership, which is located in an International Financial Services Centre as referred to in sub-section (*1A*) of section 80LA, and has been granted a certificate of registration as a Category I or Category II or Category III Alternative Investment Fund or a certificate as a retail scheme or as an Exchange Traded Fund, and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992 or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019;

15 of 1992.

50 of 2019.

(*ii*) in clause (*b*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 72A.

14. In section 72A of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) after sub-section (*6A*), the following sub-section shall be inserted, namely:—

"(*6B*) Where any amalgamation or business reorganisation, as the case may be, is effected on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity under sub-section (*1*), (*6*) or (*6A*), being—

(*a*) the amalgamating company; or

(*b*) the firm or proprietary concern; or

(*c*) the private company or unlisted public company,

as the case may be, which is deemed to be the loss of the successor entity, being—

(*i*) the amalgamated company; or

(*ii*) the successor company; or

(*iii*) the successor limited liability partnership,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.";

(*ii*) in sub-section (*7*), after clause (*aa*), the following clause shall be inserted, namely:—

'(*ab*) "original predecessor entity" means predecessor entity in respect of the first amalgamation under sub-section (*1*) or first business reorganisation under sub-section (*6*) or (*6A*);'.

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Amendment of section 72AA.

15. In section 72AA of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) the following proviso shall be inserted, namely:—

"Provided that where any scheme of such amalgamation is brought into force on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity, being—

(*a*) the banking company or companies; or

(*b*) the amalgamating corresponding new bank or banks; or

(*c*) the amalgamating Government company or companies,

as the case may be, which is deemed to be the loss of the successor entity, being—

(*i*) the banking institution or company; or

(*ii*) the amalgamated corresponding new bank or banks; or

(*iii*) the amalgamated Government company or companies,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.";

(*ii*) in the *Explanation*, after clause (*vii*), the following clause shall be inserted, namely:—

'(*viii*) "original predecessor entity" means predecessor entity in respect of the first amalgamation.'.

Amendment of section 80CCA.

16. In section 80CCA of the Income-tax Act, in sub-section (*2*), after the first proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 29th August, 2024, namely:—

"Provided further that the amount referred to in clause (*a*) which is withdrawn on or after the 29th August, 2024, shall not be charged to tax in the case of an assessee, being an individual.".

Amendment of section 80CCD.

17. In section 80CCD of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*1B*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the deduction under this sub-section shall also be allowed, where any payment or deposit is made to the account of a minor under the pension scheme referred to in the said sub-section, by the assessee, being the parent or guardian of such minor, subject to the condition that the aggregate amount of deduction under this sub-section shall not exceed fifty thousand rupees.";

(*b*) in sub-section (*3*),—

(*i*) in the opening portion, for the words "in his account", the words "or a minor, in his account or the account of a minor, as the case may be," shall be substituted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the amount received by a person, being the parent or guardian or nominee of a minor, on account of closure of the pension scheme referred to in sub-section (*1B*) due to the death of the minor, shall not be deemed to be the income of such person.";

(*c*) in sub-section (*4*), in the opening portion, after the words "Where any amount paid or deposited by the assessee", the words "in his account or the account of a minor" shall be inserted.

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Amendment of section 80-IAC.

18. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (*ii*), in sub-clause (*a*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 80LA.

19. In section 80LA of the Income-tax Act, in sub-section (*2*), in clause (*d*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 87A.

20. In section 87A of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in the proviso,—

(*i*) in clause (*a*),—

(*I*) for the words "seven hundred thousand rupees", the words "twelve hundred thousand rupees" shall be substituted;

(*II*) for the words "twenty-five thousand rupees", the words "sixty thousand rupees" shall be substituted;

(*ii*) in clause (*b*), for the words "seven hundred thousand rupees" at both the places where they occur, the words "twelve hundred thousand rupees" shall be substituted;

(*b*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the deduction under the first proviso, shall not exceed the amount of income-tax payable as per the rates provided in sub-section (*1A*) of section 115BAC.".

Amendment of section 92CA.

21. In section 92CA of the Income-tax Act,—

(*a*) with effect from the 1st April, 2026,—

(*i*) in sub-section (*1*), the following provisos shall be inserted, namely:—

"Provided that no reference for computation of the arm's length price in relation to an international transaction or a specified domestic transaction shall be made, if the Transfer Pricing Officer has declared that option exercised by the assessee in sub-section (*3B*) in relation to such transaction is valid for such previous year:

Provided further that if any reference for an international transaction or a specified domestic transaction, in respect of a previous year, for which the option is declared valid under sub-section (*3B*) is made before or after such declaration by the Transfer Pricing Officer, the provisions of this sub-section shall have the effect as if no reference is made for such transaction.";

(*ii*) after sub-section (*3A*), the following sub-section shall be inserted, namely:—

"(*3B*) The arm's length price, being determined in relation to the international transaction or the specified domestic transaction under sub-section (*3*) for any previous year shall apply to similar international transaction or specified domestic transaction for the two consecutive previous years immediately following such previous year, on fulfilment of the following conditions, namely:—

(*a*) the assesee exercises an option or options to the above effect for the said two consecutive previous years;

(*b*) such option or options are exercised in such form, manner and within such period as prescribed; and

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(*c*) the Transfer Pricing Officer shall, within one month from the end of the month in which such option or options are exercised, by an order in writing, declare that such option or options are valid subject to the conditions, as prescribed:

Provided that the provisions of this sub-section shall not apply to any proceedings under Chapter XIV-B.";

(*iii*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) Notwithstanding anything contained in sub-section (*4*), where the Transfer Pricing Officer has declared an option exercised by the assessee as valid option under sub-section (*3B*), he shall examine and determine the arm's length price in relation to such similar transaction for two consecutive previous years immediately following such previous year, in the order referred to in sub-section (*3*) and on receipt of such order, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years as per the provisions of sub-section (*21*) of section 155.";

(*b*) in sub-section (*9*), the proviso shall be omitted;

(*c*) after sub-section (*10*), the following sub-sections shall be inserted with effect from the 1st April, 2026, namely:—

"(*11*) If any difficulty arises in giving effect to the provisions of sub-sections (*3B*) and (*4A*), the Board may, with the previous approval of the Central Government, issue guidelines for the purpose of removing such difficulty:

Provided that no such guideline shall be made after the expiration of two years from the 1st April, 2026.

(*12*) Every guideline issued by the Board under sub-section (*11*) shall be laid before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both houses agree in making any modification in such guideline or both Houses agree that the guideline, should not be issued, the guideline shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that guideline.".

Amendment of section 112A.

22. In section 112A of the Income-tax Act, in the *Explanation*, in clause (*a*), with effect from the 1st April, 2026,—

(*a*) in the opening portion, the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted;

(*b*) in the second proviso, the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted.

Amendment of section 113.

23. In section 113 of the Income-tax Act, after the word "total", the word "undisclosed" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.

Amendment of section 115AD.

24. In section 115AD of the Income-tax Act, in sub-section (*1*), in clause (*iii*), in the long line, for the words "ten per cent.", the words "twelve and one-half per cent." shall be substituted with effect from the 1st April, 2026.

Amendment of section 115BAC.

25. In section 115BAC of the Income-tax Act, in sub-section (*1A*), with effect from the 1st April, 2026,—

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(*a*) in clause (*ii*), the words "or after" shall be omitted;

(*b*) after clause (*ii*), the following clause shall be inserted, namely:—

"(*iii*) for any previous year relevant to the assessment year beginning on or after the 1st April, 2026, shall be computed at the rate of tax given in the following Table, namely:—

Table

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 4,00,000	*Nil*
2.	From Rs. 4,00,001 to Rs. 8,00,000	5 per cent.
3.	From Rs. 8,00,001 to Rs. 12,00,000	10 per cent.
4.	From Rs. 12,00,001 to Rs. 16,00,000	15 per cent.
5.	From Rs. 16,00,001 to Rs. 20,00,000	20 per cent.
6.	From Rs. 20,00,001 to Rs. 24,00,000	25 per cent.
7.	Above Rs. 24,00,000	30 per cent.".

Amendment of section 115UA.

26. In section 115UA of the Income-tax Act, in sub-section (*2*), for the words, figures and letter "section 111A and section 112", the words, figures and letters "sections 111A, 112 and 112A" shall be substituted with effect from the 1st April, 2026.

Amendment of section 115V.

27. In section 115V of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) in clauses (*a*), (*b*), (*f*) and (*h*), for the word "ship", the words "ship or inland vessel, as the case may be," shall be substituted;

(*ii*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "inland vessel" shall have the same meaning as assigned to it in clause (*q*) of section 3 of the Inland Vessels Act, 2021;'. 24 of 2021.

Amendment of section 115VB.

28. In section 115VB of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) after the words "any ship", the words "or inland vessel, as the case may be," shall be inserted;

(*b*) after the words "the ship", the words "or inland vessel, as the case may be," shall be inserted;

(*c*) in the proviso, after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VD.

29. In section 115VD of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) after the words "Chapter, a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*ii*) in clause (*a*), after the words "or vessel", the words ", or inland vessel, as the case may be," shall be inserted;

(*iii*) in clause (*b*), after the words and figures "section 407 of the Merchant Shipping Act, 1958", the words and figures "or an inland vessel registered under the Inland Vessels Act, 2021, as the case may be," shall be inserted; 44 of 1958. 24 of 2021.

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(*iv*) in clause (*c*), after the words "such ship", the words "or inland vessel, as the case may be," shall be inserted;

(*v*) after the long line, in clause (*i*), after the words "or vessel", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VG.

30. In section 115VG of the Income-tax Act, in sub-section (*4*), after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted with effect from the 1st April, 2026.

Amendment of section 115V-I.

31. In section 115V-I of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*2*), in clause (*ii*),—

(*i*) for the words "other ship-related activities", the words "other ship-related or inland vessel related activities, as the case may be," shall be substituted;

(*ii*) in sub-clause (*A*), in the *Explanation*, in clause (*a*), after the words "more ships", the words "or inland vessels, as the case may be," shall be inserted;

(*b*) in sub-section (*6*), after the words "any ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VK.

32. In section 115VK of the Income-tax Act, in sub-section (*2*), after the words "being ships", the words "or inland vessels, as the case may be" shall be inserted with effect from the 1st April, 2026.

Amendment of section 115VP.

33. In section 115VP of the Income-tax Act, after sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that for an application received under sub-section (*1*) on or after the 1st April, 2025, order under sub-section (*3*) shall be passed before the expiry of three months from the end of the quarter in which such application was received.".

Amendment of section 115VT.

34. In section 115VT of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) in sub-section (*3*), after the words "new ship" at both the places where they occur, the words "or new inland vessel, as the case may be" shall be inserted;

(*ii*) in sub-section (*4*), in clause (*c*), for the words, brackets, letter and figure "as specified in clause (*a*) of sub-section (*3*), but such ship", the words, brackets, letter and figure "or new inland vessel, as the case may be, as specified in clause (*a*) of sub-section (*3*), but such ship or inland vessel, as the case may be," shall be substituted;

(*iii*) in the *Explanation*, for the words 'section, "new ship" includes', the words 'section, "new ship or new inland vessel", as the case may be, includes' shall be substituted.

Amendment of section 115VV.

35. In section 115VV of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*4*), for the words "chartered in", the words "or inland vessels, as the case may be, chartered in" shall be substituted;

(*b*) in the *Explanation*, after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VX.

36. In section 115VX of the Income-tax Act, in sub-section (*1*), with effect from the 1st April, 2026,—

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(*i*) in clause (*a*), after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*ii*) in clause (*b*), after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) in case of inland vessel registered in India, a certificate issued under the Inland Vessels Act, 2021.".

24 of 2021.

Amendment of section 115VZA.

37. In section 115VZA of the Income-tax Act, in sub-section (*2*), with effect from the 1st April, 2026,—

(*a*) after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*b*) after the words "such ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 132.

38. In section 132 of the Income-tax Act,—

(*a*) in sub-section (*8*), for the words "thirty days from the date of the order of assessment or reassessment or recomputation", the words "one month from the end of the quarter in which the order of assessment or reassessment or recomputation is made" shall be substituted;

(*b*) in *Explanation* 1, in the opening portion, for the word "authorisation", the word "authorisations" shall be substituted.

Amendment of section 132B.

39. In section 132B of the Income-tax Act, in the *Explanation* 1, in clause (*ii*), for the words, figures and letters "*Explanation* 2 to section 158BE", the words, figures and letter "*Explanation* to section 158B" shall be substituted.

Amendment of section 139.

40. In section 139 of the Income-tax Act, in sub-section (*8A*),—

(*a*) for the words "twenty-four months", the words "forty-eight months" shall be substituted;

(*b*) after the third proviso, the following provisos shall be inserted, namely:—

"Provided also that no updated return shall be furnished by any person where any notice to show-cause under section 148A has been issued in his case after thirty-six months from the end of the relevant assessment year:

Provided also that the fourth proviso shall not apply where an order is passed under sub-section (*3*) of section 148A determining that it is not a fit case to issue notice under section 148:".

Amendment of section 140B.

41. In section 140B of the Income-tax Act, in sub-section (*3*), after clause (*ii*), the following clauses shall be inserted, namely:—

"(*iii*) sixty per cent. of aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be, if such return is furnished after the expiry of twenty-four months from the end of the relevant assessment year but before completion of the period of thirty-six months from the end of the relevant assessment year; or

(*iv*) seventy per cent. of aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be, if such return is furnished after the expiry of thirty-six months from the end of the relevant assessment year but before completion of the period of forty-eight months from the end of the relevant assessment year.".

Amendment of section 143.

42. In section 143 of the Income-tax Act, in sub-section (*1*), in clause (*a*), after sub-clause (*ii*), the following sub-clause shall be inserted with effect from the 1st day of April, 2025, namely:—

"(*iia*) any such inconsistency in the return, with respect to the information in the return of any preceding previous year, as may be prescribed;".

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Amendment of section 144BA.

43. In section 144BA of the Income-tax Act, in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the proceeding of the Approving Panel was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the Approving Panel:".

Amendment of section 144C.

44. In section 144C of the Income-tax Act, in sub-section (*14C*), the proviso shall be omitted.

Amendment of section 153.

45. In section 153 of the Income-tax Act, in *Explanation* 1, for clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

Amendment of section 153B.

46. In section 153B of the Income-tax Act, in the *Explanation*, for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

Amendment of section 155.

47. In section 155 of the Income-tax Act, after sub-section (*20*), the following sub-section shall be inserted with effect from the 1st April, 2026, namely:—

"(*21*) Where the arm's length price is determined in relation to an international transaction or a specified domestic transaction under sub-section (*3*) of section 92CA for any previous year and the Transfer Pricing Officer has declared that an option exercised by the assessee is valid under sub-section (*3B*) of the said section in respect of such transaction for two consecutive previous years immediately following such previous year, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years, by amending the order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, as the case may be,—

(*a*) in conformity with the arm's length price so determined by the Transfer Pricing Officer under sub-section (*4A*) of the said section in respect of such transaction; and

(*b*) taking into account the directions issued under sub-section (*5*) of section 144C, if any, for such previous year,

within three months from the end of the month in which the assessment is completed in the case of the assessee for such previous year, and the first and second provisos to sub-section (*4*) of section 92C shall apply thereto:

Provided that where the order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, for the said two consecutive previous years is not made within the said three months, such recomputation shall be made within three months from the end of the month in which such order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, as the case may be, is made.".

Amendment of section 158B.

48. In section 158B of the Income-tax Act, in clause (*b*), after the words "money, bullion, jewellery" at both the places where they occur, the words ", virtual digital asset" shall be inserted and shall be deemed to have been inserted with effect from the 1st February, 2025.

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Amendment of section 158BA.

49. In section 158BA of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in the marginal heading, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*b*) in sub-section (*1*), for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*c*) in sub-section (*4*), for the word "pending", the words "required to be made" shall be substituted and shall be deemed to have been substituted;

(*d*) in sub-section (*5*), for the words "the assessment or reassessment relating to any assessment year", the words "the assessment or reassessment or recomputation or reference or order relating to any assessment year" shall be substituted and shall be deemed to have been substituted;

(*e*) in sub-section (*7*), for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted.

Amendment of section 158BB.

50. In section 158BB of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*A*) in the marginal heading, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*B*) for sub-section (*1*), the following sub-sections shall be substituted and shall be deemed to have been substituted, namely:—

"(*1*) The total undisclosed income referred to in sub-section (*1*) of section 158BA of the block period shall be the aggregate of the following, namely:—

(*a*) undisclosed income declared in the return furnished under section 158BC;

(*b*) undisclosed income determined by the Assessing Officer under sub-section (*2*).

(*1A*) The following income shall not be included in the total undisclosed income of the block period, namely:—

(*a*) the total income determined under sub-section (*1*) of section 143 or assessed under section 143 or section 144 or section 147 or section 153A or section 153C or assessed earlier under clause (*c*) of sub-section (*1*) of section 158BC or sub-section (*4*) of section 245D, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period;

(*b*) the total income declared in the return of income filed under section 139 or in response to a notice under sub-section (*1*) of section 142, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period, and not covered under clause (*a*);

(*c*) the income computed by the assessee, in respect of—

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(*i*) a previous year, where such previous year has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or the date of requisition;

(*ii*) the period commencing from the 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the day immediately preceding the date of initiation of search or the date of requisition;

(*iii*) the period commencing from the date of initiation of the search or the date of requisition and ending on the date of the execution of the last of the authorisations for search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations:

Provided that where the Assessing Officer is of the opinion that any part of the income as computed by the assessee under this clause is undisclosed, he may recompute such income;

(*d*) the total income referred to in sub-section (*5*) of section 115A or section 115G or sub-section (*1*) of section 194P.";

(*C*) in sub-section (*2*), the words, brackets, figures and letters "forming part of the total income referred to in sub-section (*1*) of section 158BA," shall be omitted and shall be deemed to have been omitted;

(*D*) for sub-section (*3*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*3*) Where any income required to be determined as a result of search or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter, or determined on the basis of entries relating to such income or transactions as recorded in books of account and other documents maintained in the normal course on or before the date of the execution of the last of the authorisations, relates to any international transaction or specified domestic transaction referred to in section 92CA, pertaining to the period beginning from the 1st day of April of the previous year in which last of the authorisations was executed and ending with the date on which last of the authorisations was executed, such income shall not be considered for the purposes of determining the total undisclosed income of the block period and such income shall be considered in the assessment made under the other provisions of this Act.";

(*E*) for sub-section (*5*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

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"(*5*) The tax referred to in sub-section (*7*) of section 158BA shall be charged on the total undisclosed income determined in the manner specified in sub-section (*1*).";

(*F*) sub-section (*6*) shall be omitted and shall be deemed to have been omitted.

Amendment of section 158BC.

51. In section 158BC of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of September, 2024,—

(*A*) in clause (*a*),—

(*i*) the words "total income, including the" shall be omitted and shall be deemed to have been omitted;

(*ii*) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

"Provided also that the time allowed for furnishing a return under this clause may be extended by a further period of thirty days, where—

(*i*) in respect of a previous year immediately preceding the previous year in which the search is initiated or requisition is made, the due date for furnishing the return has not expired prior to the date of initiation of such search or requisition;

(*ii*) the assessee was liable for audit under section 44AB for such previous year;

(*iii*) the accounts (maintained in normal course) of such previous year have not been audited on the date of issuance of such notice; and

(*iv*) the assessee requests in writing for extension of time for furnishing such return to get such accounts audited;";

(*B*) in clause (*b*), for the words "total income including the undisclosed income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*C*) in clause (*c*),—

(*i*) for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*ii*) second proviso shall be omitted and shall be deemed to have been omitted.

Substitution of new section for section 158BD.

52. For section 158BD of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of September, 2024,—

Undisclosed income of any other person.

'158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to or pertains to or relates to any person (herein referred to as the "other person"), other than the person (herein referred to as the "specified person" for the purposes of this section) with respect to whom search was initiated under section 132 or requisition was made under section 132A, then any money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed under section 158BC against such other person and the provisions of this Chapter shall apply accordingly:

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Provided that,—

(*a*) where there is one specified person relevant to such other person, the block period for such other person shall be the same as that for the specified person; and

(*b*) where there is more than one specified persons relevant to such other person, the block period for such other persons shall be the same as that for the specified person in whose case the block period ends on a later date:

Provided further that in case of such other person, for the purposes of abatement under sub-sections (*2*) and (*3*) of section 158BA, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A shall be construed as reference to the date on which such money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income were received by the Assessing Officer having jurisdiction over such other person.'.

Amendment of section 158BE.

53. In section 158BE of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in sub-section (*1*),—

(*i*) for the word "month", the word "quarter" shall be substituted and shall be deemed to have been substituted;

(*ii*) in the proviso, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*iii*) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

'Provided further that in a case where in pursuance to fifth proviso to clause (*a*) of sub-section (*1*) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words "twelve months", the words "thirteen months" had been substituted.';

(*b*) in sub-section (*3*),—

(*i*) for the word "month", the word "quarter" shall be substituted and shall be deemed to have been substituted;

(*ii*) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

'Provided further that in a case where in pursuance to fifth proviso to clause (*a*) of sub-section (*1*) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words "twelve months", the words "thirteen months" had been substituted.';

(*c*) in sub-section (*4*), for clause (*i*), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

"(*i*) the period commencing on the date on which stay on assessment proceedings was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

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Amendment of section 158BFA.

54. In section 158BFA of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in sub-section (*1*), for the words "total income including undisclosed income", the words "undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*b*) in sub-section (*4*), for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the proceeding under sub-section (*2*) was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner:".

Omission of section 158BI.

55. Section 158BI of the Income-tax Act shall be omitted and shall be deemed to have been omitted with effect from the 1st day of September, 2024.

Amendment of section 193.

56. In section 193 of the Income-tax Act,—

(*a*) after the words "whichever is earlier,", the words "being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year," shall be inserted;

(*b*) in the proviso, in clause (*v*), in sub-clause (*a*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194.

57. In section 194 of the Income-tax Act, in the first proviso, in clause (*b*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194A.

58. In section 194A of the Income-tax Act, in sub-section (*3*),—

(*a*) in clause (*i*),—

(*i*) for the words "forty thousand rupees", wherever they occur, the words "fifty thousand rupees" shall be substituted;

(*ii*) in sub-clause (*d*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted;

(*iii*) in the third proviso,—

(*A*) for the words "forty thousand rupees", the words "fifty thousand rupees" shall be substituted;

(*B*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

(*b*) in the proviso occurring after clause (*xi*), in clause (*b*),—

(*i*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

(*ii*) for the words "forty thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 194B.

59. In section 194B of the Income-tax Act,—

(*a*) for the words "or the aggregate of amounts", the words "in respect of a single transaction" shall be substituted;

(*b*) the words "during the financial year" shall be omitted.

Amendment of section 194BB.

60. In section 194BB of the Income-tax Act,—

(*a*) for the words "or aggregate of amounts", the words "in respect of a single transaction" shall be substituted;

(*b*) the words "during the financial year" shall be omitted.

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Amendment of section 194D.

61. In section 194D of the Income-tax Act, in the second proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194G.

62. In section 194G of the Income-tax Act, in sub-section (*1*), for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194H.

63. In section 194H of the Income-tax Act, in the first proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194-I.

64. In section 194-I of the Income-tax Act, for the first proviso, the following proviso shall be substituted, namely:—

"Provided that no deduction shall be made under this section, where the income by way of rent credited or paid for a month or part of a month by such person to the account of, or to, the payee, does not exceed fifty thousand rupees:".

Amendment of section 194J.

65. In section 194J of the Income-tax Act, in sub-section (*1*), in the first proviso, in clause (*B*), for the words "thirty thousand rupees" wherever they occur, the words "fifty thousand rupees" shall be substituted.

Amendment of section 194K.

66. In section 194K of the Income-tax Act, in the proviso, in clause (*i*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194LA.

67. In section 194LA of the Income-tax Act, in the first proviso, for the words "two lakh and fifty thousand rupees", the words "five lakh rupees" shall be substituted.

Amendment of section 194LBC.

68. In section 194LBC of the Income-tax Act, in sub-section (*1*), for the portion beginning with the words "at the rate of" and ending with the words "payee is any other person", the words "at the rate of ten per cent." shall be substituted.

Amendment of section 194Q.

69. In section 194Q of the Income-tax Act, in sub-section (*5*), in clause (*b*), the words, brackets, figures and letters "other than a transaction to which sub-section (*1H*) of section 206C applies" shall be omitted.

Amendment of section 194S.

70. In section 194S of the Income-tax Act, in sub-section (*2*), for the words, figures and letters "sections 203A and 206AB", the word, figures and letter "section 203A" shall be substituted.

Omission of section 206AB.

71. Section 206AB of the Income-tax Act shall be omitted.

Amendment of section 206C.

72. In section 206C of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*i*) in the Table,—

(*A*) against serial number (*iii*),—

(*I*) in column (2), for the word "Timber", the words and brackets "Timber or any other forest produce (not being tendu leaves)" shall be substituted;

(*II*) in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(*B*) against serial number (*iv*), in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(*C*) serial number (*v*) and the entries relating thereto shall be omitted;

(*ii*) after the proviso, the following *Explanation* shall be inserted, namely:—

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'*Explanation*.—For the purposes of this sub-section, "forest produce" shall have the same meaning as defined in any State Act for the time being in force, or in the Indian Forest Act, 1927.';

16 of 1927.

(*b*) in sub-section (*1G*),—

(*i*) in the first, second and fourth provisos, for the words "seven lakh rupees" wherever they occur, the words "ten lakh rupees" shall be substituted;

(*ii*) for the third proviso, the following proviso shall be substituted, namely:—

"Provided also that the authorised dealer shall not collect the sum if the amount being remitted out is a loan obtained from any financial institution as defined in clause (*b*) of sub-section (*3*) of section 80E, for the purpose of pursuing any education:";

(*c*) in sub-section (*1H*), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that nothing contained in the provisions of this sub-section shall apply from the 1st day of April, 2025.";

(*d*) in sub-section (*7A*), the following proviso shall be inserted, with effect from the 1st April, 2025, namely:—

"Provided that the provisions of sub-sections (*3*), (*5*) and (*6*) of section 153 and *Explanation* 1 thereof shall, so far as may be, apply to the time limit specified in this sub-section.";

(*e*) in sub-section (*9*), for the words, brackets, figures and letters ", sub-section (*1C*) or sub-section (*1H*)" at both the places where they occur, the words, brackets, figure and letter "or sub-section (*1C*)" shall be substituted;

(*f*) in sub-section (*10A*), for the brackets, figures, letters and word "(*1C*), (*1F*) or (*1H*)", the brackets, figures, letters and word "(*1C*) or (*1F*)" shall be substituted.

Omission of section 206CCA.

73. Section 206CCA of the Income-tax Act shall be omitted.

Amendment of section 246A.

74. In section 246A of the Income-tax Act, in sub-section (*1*),—

(*i*) in clause (*ja*), for the word, brackets, figure and letter, "sub-section (*1A*)", the word, brackets and figure "sub-section (*2*)" shall be substituted;

(*ii*) in clause (*n*), the words "made by a Deputy Commissioner" shall be omitted.

Amendment of section 253.

75. In section 253 of the Income-tax Act, in sub-section (*9*), the proviso shall be omitted.

Amendment of section 255.

76. In section 255 of the Income-tax Act, in sub-section (*8*), the proviso shall be omitted.

Amendment of section 263.

77. In section 263 of the Income-tax Act, in the *Explanation*, occurring after sub-section (*3*), for the words "any period during which any proceeding under this section is stayed by an order or injunction of any court", the words "the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner" shall be substituted.

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Amendment of section 264.

78. In section 264 of the Income-tax Act, in sub-section (*6*), in the *Explanation*, for the words "any period during which any proceeding under this section is stayed by an order or injunction of any court", the words "the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner" shall be substituted.

Amendment of section 270AA.

79. In section 270AA of the Income-tax Act, in sub-section (*4*), for the words "one month", the words "three months" shall be substituted.

Amendment of section 271AAB.

80. In section 271AAB of the Income-tax Act, in sub-section (*1A*), in the opening portion, after the words "the assent of the President", the words, figures and letters "but before the 1st day of September, 2024" shall be inserted and shall be deemed to have been inserted with effect from the 1st September, 2024.

Omission of section 271BB.

81. Section 271BB of the Income-tax Act shall be omitted.

Amendment of section 271C.

82. In section 271C of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*) on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271CA.

83. In section 271CA of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271D.

84. In section 271D of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271DA.

85. In section 271DA of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271DB.

86. In section 271DB of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271E.

87. In section 271E of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Substitution of new section for section 275.

88. For section 275 of the Income-tax Act, the following section shall be substituted, namely:—

Bar of limitation for imposing penalties.

"275. (*1*) No order imposing a penalty under this Chapter shall be passed after the expiry of six months from the end of the quarter in which,—

(*a*) the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, if the relevant assessment or other order is not the subject matter of an appeal under section 246 or section 246A or section 253;

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(*b*) the order of revision under section 263 or section 264 is passed, if the relevant assessment or other order is the subject matter of revision under the said sections;

(*c*) the order of appeal under section 246 or section 246A is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said sections and no further appeal has been filed under section 253;

(*d*) the order of appeal under section 253 is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said section;

(*e*) notice for imposition of penalty is issued, in any other case.

(*2*) The order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be revised on the basis of assessment as revised by giving effect to the order passed under section 246 or section 246A or section 253 or section 260A or section 261 or revision under section 263 or section 264, where the relevant assessment or other order is the subject matter of an appeal or a revision under the said sections.

(*3*) No order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty under sub-section (*2*) shall be passed—

(*a*) unless the assessee has been heard, or has been given a reasonable opportunity of being heard;

(*b*) after the expiry of six months from the end of the quarter in which the order passed under section 246 or section 246A or section 253 or section 260A or section 261 is received by the jurisdictional Principal Commissioner or Commissioner, or the order of revision under section 263 or section 264 is passed.

(*4*) The provisions of sub-section (*2*) of section 274 shall apply to the order imposing or enhancing or reducing penalty under sub-section (*2*).

(*5*) In computing the period of limitation for the purposes of this section, the following period shall be excluded:—

(*a*) the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129;

(*b*) the period commencing on the date on which stay on proceeding for levy of penalty was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 276BB.

89. In section 276BB of the Income-tax Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (*3*) of section 206C in respect of such payment.".

Insertion of new section 285BAA.

90. After section 285BA of the Income-tax Act, the following section shall be inserted with effect from the 1st April, 2026, namely:—

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Obligation to furnish information on transaction of crypto-asset.

'285BAA. (*1*) Any person, being a reporting entity, as prescribed, in respect of a crypto-asset, shall furnish information in respect of a transaction of such crypto-asset in a statement, for such period, within such time, in such form and manner and to such income-tax authority, as prescribed.

(*2*) Where the prescribed income-tax authority considers that the statement furnished under sub-section (*1*) is defective, he may intimate the defect to the person who has furnished such statement and give him an opportunity of rectifying the defect within thirty days from the date of such intimation or such further period as may be allowed, and if the defect is not rectified within such period, the provisions of this Act shall apply as if such person had furnished inaccurate information in the statement.

(*3*) Where a person who is required to furnish a statement under sub-section (*1*) has not furnished the same within the specified time, the prescribed income-tax authority may serve upon such person a notice requiring him to furnish such statement within a period not exceeding thirty days from the date of service of such notice and he shall furnish the statement within the time specified in the notice.

(*4*) If any person, having furnished a statement under sub-section (*1*), or in pursuance of a notice issued under sub-section (*3*), comes to know or discovers any inaccuracy in the information provided in the statement, he shall within ten days inform the prescribed income-tax authority, the inaccuracy in such statement and furnish the correct information in such manner as prescribed.

(*5*) The Central Government may, by rules prescribe—

(*a*) the persons referred to in sub-section (*1*) to be registered with the prescribed income-tax authority;

(*b*) the nature of information and the manner in which such information shall be maintained by the persons referred to in clause (*a*); and

(*c*) the due diligence to be carried out by the persons referred to in sub-section (*1*) for the purpose of identification of any crypto-asset user or owner.

(*6*) In this section, "crypto-asset" shall have the meaning assigned to it in sub-clause (*d*) of clause (*47A*) of section 2.'.

Amendment of rule 68B of Second Schedule.

91. In the Second Schedule to the Income-tax Act, in rule 68B, in sub-rule (*2*), for clauses (*i*) and (*ii*), the following clauses shall be substituted, namely:—

"(*i*) commencing on the date on which stay on levy of the said tax, interest, fine, penalty or another sum was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or

(*ii*) commencing on the date on which stay on the proceeding of attachment or sale of the immovable property was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 18.

92. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 18,— 52 of 1962.

(*a*) in sub-section (*1*), for the words "the proper officer may direct that the duty leviable on such goods, be assessed provisionally", the following shall be substituted, namely:—

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"the proper officer may assess the duty leviable on such goods, provisionally,";

(*b*) in sub-section (*1A*), for the words "within such time and in such manner", the words "in such manner" shall be substituted;

(*c*) after sub-section (*1A*), the following sub-sections shall be inserted, namely:—

"(*1B*) The proper officer shall finalise the duty provisionally assessed, within two years from the date of such assessment under sub-section (*1*):

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, on sufficient cause being shown and for reasons to be recorded in writing, extend the said period to a further period of one year:

Provided further that in respect of any provisional assessment pending under sub-section (*1*) as on the date on which the Finance Bill, 2025 receives the assent of the President, the said period of two years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.

(*1C*) Where the proper officer is unable to assess the duty finally within the time specified under sub-section (*1B*) for the reason that—

(*a*) an information is being sought from an authority outside India through a legal process; or

(*b*) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(*c*) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(*d*) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(*e*) the importer or exporter has a pending application before the Settlement Commission or the Interim Board,

the proper officer shall inform the importer or exporter concerned, the reason for non-finalisation of the provisional assessment and in such case, the time specified in sub-section (*1B*) shall apply not from the date of the provisional assessment but from the date when such reason ceases to exist.".

Insertion of new section 18A.

93. After section 18 of the Customs Act, the following section shall be inserted, namely:—

Voluntary revision of entry, post clearance.

"18A. (*1*) Notwithstanding anything contained in section 149, the importer or exporter of the goods, after the clearance, may revise an entry already made in relation to the goods, in such form and manner, within such time and subject to such conditions as may be prescribed.

(*2*) On revising the entry under sub-section (*1*), the importer or exporter of the goods shall self-assess the duty.

(*3*) Where the revised entry and self-assessment made under sub-sections (*1*) and (*2*) results in—

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(*a*) any duty short-levied, not levied, short-paid or not paid, then the same may be paid voluntarily by the importer or exporter of such goods along with the interest under section 28AA;

(*b*) duty paid in excess of that payable on such goods or whole of the duty paid, requiring refund, then, such revised entry shall be deemed to be a claim for refund under section 27.

(*4*) The proper officer may,—

(*a*) verify the revised entry and self-assessment made under sub-sections (*1*) and (*2*) in cases selected primarily on the basis of risk evaluation through appropriate selection criteria;

(*b*) re-assess the duty leviable on such goods in cases where the self-assessment under sub-section (*2*) is not done correctly.

(*5*) No revision of entry shall be made under this section in the following cases, namely:—

(*a*) cases where any audit under Chapter XIIA or search, seizure or summons under Chapter XIII has been initiated and intimated to the importer or the exporter concerned;

(*b*) cases requiring refund where the proper officer has re-assessed the duty under section 17 or assessed the duty under section 18 or under section 84;

(*c*) any other case which the Board may specify by notification in the Official Gazette.".

Amendment of section 27.

94. In section 27 of the Customs Act, in sub-section (*1*), the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation* 2.—For the removal of doubts, it is hereby clarified that the period of limitation of one year in case of claim of refund under clause (*b*) of sub-section (*3*) of section 18A or amendment of documents under section 149, shall be computed from the date of payment of such duty or interest.".

Amendment of section 28.

95. In section 28 of the Customs Act, in *Explanation* 1, after clause (*b*), the following clause shall be inserted, namely:—

"(*ba*) in a case where duty is paid under clause (*a*) of sub-section (*3*) of section 18A, the date of payment of duty or interest;".

Amendment of section 127A.

96. In section 127A of the Customs Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "Interim Board" means the Interim Board for Settlement constituted under section 31A of the Central Excise Act, 1944;'; 1 of 1944.

(*ii*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "pending application" means an application filed under section 127B before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(*i*) it has been allowed under section 127C; and

(*ii*) no order under sub-section (*5*) of section 127C was issued on or before the 31st day of March, 2025 with respect to such application;'.

Amendment of section 127B.

97. In section 127B of the Customs Act, after sub-section (*5*), the following provisos shall be inserted, namely:—

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"Provided that no application shall be made under this section on or after the 1st day of April, 2025:

Provided further that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.".

Amendment of section 127C.

98. In section 127C of the Customs Act, after sub-section (*10*), the following sub-sections shall be inserted, namely:—

'(*11*) On and from the 1st day of April, 2025,—

(*a*) the provisions of sub-sections (*2*), (*3*), (*4*), (*5*), (*5A*), (*7*), (*8*) and (*8A*) shall apply to pending applications with the modification that for the words "Settlement Commission", wherever they occur, the words "Interim Board" shall be substituted;

(*b*) in sub-section (*3*), for the words "seven days from the date of order", the words "seven days from the date of receipt of the order" shall be substituted;

(*c*) in sub-section (*7*), for the word "Bench", the words "Interim Board" shall be substituted;

(*d*) the provisions of sub-section (*10*) shall have effect as if for the words "Settlement Commission", the words "Settlement Commission or the Interim Board" had been substituted.

(*12*) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A of the Central Excise Act, 1944, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (*8A*), by such further period not exceeding twelve months from the date of such constitution.'.

1 of 1944.

Amendment of section 127D.

99. In section 127D of the Customs Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127F.

100. In section 127F of the Customs Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127G.

101. In section 127G of the Customs Act, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127H.

102. In section 127H of the Customs Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

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Customs Tariff

Amendment of First Schedule.

103. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall,— 51 of 1975.

(*a*) be amended in the manner specified in the Second Schedule;

(*b*) with effect from the 1st May, 2025, be amended in the manner specified in the Third Schedule.

Central Excise

Amendment of section 31.

104. In section 31 of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act),— 1 of 1944.

(*i*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "Interim Board" means the Interim Board for Settlement constituted under section 31A;';

(*ii*) after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "pending application" means an application filed under section 32E before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(*i*) it has been allowed under sub-section (*1*) of section 32F; and

(*ii*) no order under sub-section (*5*) of section 32F was issued on or before the 31st day of March, 2025 with respect to such application;'.

Insertion of new section 31A.

105. After section 31 of the Central Excise Act, the following section shall be inserted, namely:—

Interim Board for Settlement.

"31A. (*1*) The Central Government shall, by notification, constitute one or more Interim Boards for Settlement, as may be necessary, for the settlement of pending applications:

Provided that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.

(*2*) Every Interim Board shall consist of three members, each being an officer of the rank of Chief Commissioner or above, as may be nominated by the Central Board of Indirect Taxes and Customs.

(*3*) If the Members of the Interim Board differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(*4*) The Interim Board shall be assisted by such Central Excise Officers, to be nominated by the Central Board of Indirect Taxes and Customs.".

Amendment of section 32.

106. In section 32 of the Central Excise Act, after sub-section (*3*), the following proviso shall be inserted, namely:—

"Provided that the Settlement Commission so constituted under this section shall cease to operate on or after the 1st day of April, 2025.".

Amendment of section 32A.

107. In section 32A of the Central Excise Act, after sub-section (*8*), the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

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Amendment of section 32B.

108. In section 32B of the Central Excise Act, after sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32C.

109. In section 32C of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32D.

110. In section 32D of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32E.

111. In section 32E of the Central Excise Act, after sub-section (*5*), the following proviso shall be inserted, namely:—

"Provided that no application shall be made under this section on or after the 1st day of April, 2025.".

Amendment of section 32F.

112. In section 32F of the Central Excise Act, after sub-section (*10*), the following sub-sections shall be inserted, namely:—

'(*11*) On and from the 1st day of April, 2025,—

(*a*) the provisions of sub-sections (*2*), (*3*), (*4*), (*5*), (*5A*), (*6*), (*7*), and (*8*) shall apply to pending applications with the modification that for the words "Settlement Commission", wherever they occur, the words "Interim Board" shall be substituted;

(*b*) in sub-section (*3*), for the words "seven days from the date of order", the words "seven days from the date of receipt of the order" shall be substituted;

(*c*) in sub-section (*7*), for the word "Bench", the words "Interim Board" shall be substituted;

(*d*) the provisions of sub-section (*10*) shall have effect as if for the words "Settlement Commission", the words "Settlement Commission or Interim Board" had been substituted.

(*12*) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (*6*), by such further period not exceeding twelve months from the date of such constitution.'.

Amendment of section 32G.

113. In section 32G of the Central Excise Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32-I.

114. In section 32-I of the Central Excise Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised or performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

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Amendment of section 32J.

115. In section 32J of the Central Excise Act, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32K.

116. In section 32K of the Central Excise Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32L.

117. In section 32L of the Central Excise Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32M.

118. In section 32M of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32-O.

119. In section 32-O of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32P.

120. In section 32P of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Central Goods and Services Tax

Amendment of section 2.

121. In the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in section 2,— 12 of 2017.

(*i*) in clause (*61*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted with effect from the 1st day of April, 2025; 13 of 2017.

(*ii*) in clause (*69*),—

(*a*) in sub-clause (*c*), after the words "management of a municipal", the word "fund" shall be inserted;

(*b*) after sub-clause (*c*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this sub-clause—

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(*a*) "local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(*b*) "municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;';

(*iii*) after clause (*116*), the following clause shall be inserted, namely:—

'(*116A*) "unique identification marking" means the unique identification marking referred to in clause (*b*) of sub-section (*2*) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;'.

Amendment of section 12.

122. In section 12 of the Central Goods and Services Tax Act, sub-section (*4*) shall be omitted.

Amendment of section 13.

123. In section 13 of the Central Goods and Services Tax Act, sub-section (*4*) shall be omitted.

Amendment of section 17.

124. In section 17 of the Central Goods and Services Tax Act, in sub-section (*5*), in clause (*d*),—

(*i*) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(*ii*) the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

'*Explanation* 2.—For the purposes of clause (*d*), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery";'.

Amendment of section 20.

125. In section 20 of the Central Goods and Services Tax Act, with effect from the 1st day of April, 2025,—

(*i*) in sub-section (*1*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted;

13 of 2017.

(*ii*) in sub-section (*2*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted.

13 of 2017.

Amendment of section 34.

126. In section 34 of the Central Goods and Services Tax Act, in sub-section (*2*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(*i*) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

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(*ii*) incidence of tax on such supply has been passed on to any other person, in other cases.".

Amendment of section 38.

127. In section 38 of the Central Goods and Services Tax Act,—

(*i*) in sub-section (*1*), for the words "an auto-generated statement", the words "a statement" shall be substituted;

(*ii*) in sub-section (*2*),—

(*a*) for the words "auto-generated statement under", the words "statement referred in" shall be substituted;

(*b*) in clause (*a*), the word "and" shall be omitted;

(*c*) in clause (*b*), after the words "by the recipient,", the word "including" shall be inserted;

(*d*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) such other details as may be prescribed.".

Amendment of section 39.

128. In section 39 of the Central Goods and Services Tax Act, in sub-section (*1*), for the words "and within such time", the words "within such time, and subject to such conditions and restrictions" shall be substituted.

Amendment of section 107.

129. In section 107 of the Central Goods and Services Tax Act, in sub-section (*6*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.".

Amendment of section 112.

130. In section 112 of the Central Goods and Services Tax Act, in sub-section (*8*), the following proviso shall be inserted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (*6*) of section 107 has been paid by the appellant.".

Insertion of new section 122B.

131. After section 122A of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for failure to comply with track and trace mechanism.

"122B. Notwithstanding anything contained in this Act, where any person referred to in clause (*b*) of sub-section (*1*) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.".

Insertion of new section 148A.

132. After section 148 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Track and trace mechanism for certain goods.

"148A. (*1*) The Government may, on the recommendations of the Council, by notification, specify,—

(*a*) the goods;

(*b*) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(*2*) The Government may, in respect of the goods referred to in clause (*a*) of sub-section (*1*),—

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(*a*) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(*b*) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(*3*) The persons referred to in sub-section (*1*), shall,—

(*a*) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(*b*) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(*c*) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(*d*) pay such amount in relation to the system referred to in sub-section (*2*),

as may be prescribed.".

Amendment of Schedule III.

133. In Schedule III of the Central Goods and Services Tax Act,—

(*i*) in paragraph 8, after clause (*a*), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"(*aa*) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;";

(*ii*) in *Explanation* 2, after the words "For the purposes of", the words, brackets and letter "clause (*a*) of" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(*iii*) after *Explanation* 2, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"*Explanation* 3.—For the purposes of clause (*aa*) of paragraph 8, the expressions "Special Economic Zone", "Free Trade Warehousing Zone" and "Domestic Tariff Area" shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.".

28 of 2005.

No refund of tax collected.

134. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times.

Service tax

Special provision for retrospective exemption from service tax in certain cases relating to reinsurance services provided by insurance companies under Weather Based Crop Insurance Scheme and Modified National Agricultural Insurance Scheme.

135. (*1*) Notwithstanding anything contained in section 66 of Chapter V of the Finance Act, 1994, as it stood prior to the 1st day of July, 2012, or in section 66B of the said Chapter of the said Act, as it stood prior to the omission of the said Chapter *vide* section 173 of the Central Goods and Services Tax Act, 2017, no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by insurance companies by way of reinsurance under the Weather Based Crop Insurance Scheme and the Modified National Agricultural Insurance Scheme during the period commencing from the 1st day of April, 2011 and ending with the 30th day of June, 2017 (both days inclusive).

32 of 1994.

12 of 2017.

(*2*) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (*1*) been in force at all material times:

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Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2025 receives the assent of the President.

(*3*) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENT TO THE UNIT TRUST OF INDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002.

136. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, in section 13, in sub-section (*1*), for the figures "2025", the figures "2027" shall be substituted.

PART II

AMENDMENTS TO THE GOVERNMENT SECURITIES ACT, 2006

WHEREAS it is expedient to amend the law relating to Government securities and its management by the Reserve Bank of India;

AND WHEREAS the subject matter of "Public debt of the State" falls within the ambit of State List of the Seventh Schedule to the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by the Houses of the Legislatures of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal that the subject matter aforesaid should be regulated in those States by Parliament by law.

Application of this Part.

137. (*1*) This Part shall apply in the first instance to the whole of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and the Union territories; and it shall also apply to such other State which adopts this Part by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(*2*) It shall come into force at once in the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and in the Union territories and in any other State which adopts this Act under clause (1) of article 252 of the Constitution, on the date of such adoption; and, save as otherwise provided in this Part, any reference in this Part to the commencement of this Part shall, in relation to any State, mean the date on which this Part comes into force in such State.

Amendment of preamble.

138. In the Government Securities Act, 2006 (hereinafter referred to as the principal Act), in the preamble, in paragraph 3, for the words "except the Legislature of the State of Jammu and Kashmir, to the effect that the matters aforesaid should be regulated in those States", the words "to the effect that the matters aforesaid should be regulated in those States" shall be substituted. 38 of 2006.

Amendment of section 1.

139. In section 1 of the principal Act,—

(*a*) in sub-section (*3*), for the words "in the first instance to whole of the States, except the State of Jammu and Kashmir, and to all the Union territories and it shall also apply to the State of Jammu and Kashmir which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution", the words "to all the States and Union territories" shall be substituted;

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(*b*) in sub-section (*4*),—

(*i*) the words "except the State of Jammu and Kashmir" shall be omitted;

(*ii*) the words "and in the State of Jammu and Kashmir which adopts this Act under clause (1) of article 252 of the Constitution, on such adoption" shall be omitted.

Amendment of section 2.

140. In section 2 of the principal Act, in clause (*f*),—

(*i*) after the words "any other purpose", the words "and subject to such terms and conditions" shall be inserted;

(*ii*) the words and figure "and having one of the forms mentioned in section 3" shall be omitted.

Amendment of section 3.

141. In section 3 of the principal Act, the words ", subject to such terms and conditions as may be specified," shall be omitted.

Amendment of section 5.

142. In section 5 of the principal Act, in sub-section (*4*), after the words "upon the Bank", the words, brackets, letter and figure "or shall be construed to affect any restriction on transferability of Government securities contained in any notification issued under clause (*f*) of section 2 in respect of such securities" shall be inserted.

Amendment of section 31.

143. In section 31 of the principal Act, sub-sections (*1*) and (*2*) shall be omitted.

Amendment of section 32.

144. In section 32 of the principal Act, in sub-section (*2*), in clause (*a*), the words "and the terms and conditions subject to which" shall be omitted.

Repeal of Act 18 of 1944 and savings.

145. (*1*) The Public Debt Act, 1944 is hereby repealed.

(*2*) Notwithstanding such repeal anything done or any action taken in the exercise of any power conferred by or under the repealed Act shall be deemed to have been done or taken in the exercise of the powers conferred by or under the Government Securities Act, 2006 as amended by this Part as if the said Act was in force on the day on which such thing was done or action was taken.

38 of 2006.

(*3*) The rules made by the Central Government under the repealed Act as in force immediately before the commencement of this Part, shall be deemed to be the regulations made by the Bank under the Government Securities Act, 2006.

38 of 2006.

PART III

Amendment to the Finance Act, 2016

Amendment of Act 28 of 2016.

146. In the Finance Act, 2016, with effect from the 1st day of April, 2025—

(*a*) in section 163, in sub-section (*3*), in clause (*a*), after the words "this Chapter", the words, figures and letters "but before the 1st day of April, 2025" shall be inserted;

(*b*) in section 165, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025.".

PART IV

Validation of the Central Civil Services (Pension) Rules and principles for expenditure on pension liabilites from the Consolidated Fund of India

Whereas article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;

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AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;

AND WHEREAS the pension of the Central Government employees was governed by the Central Civil Services (Pension) Rules, 1972 which was subsequently replaced by the Central Civil Services (Pension) Rules, 2021 and the Central Civil Services (Extraordinary Pension) Rules, 2023 (hereinafter in this Part referred to as the pension rules) and instructions issued from time to time for matters connected therewith; which allows the revision of pension by the Central Government in accordance with any general order issued for implementation of the recommendations of the Central Pay Commission;

AND WHEREAS the Central Pay Commissions are expert bodies set up by the Central Government for periodic review and revision of the entire gamut of emoluments structure including retirement benefits of the Central Government employees which recommend different pay scales and different allowances for different categories of the Government employees and in particular, pension claims and liabilities;

AND WHEREAS till the Third Central Pay Commission, it was a general view that past and future pensioners cannot be treated at par and the practice was that benefit of improvement in the pension would be available to newly retiring pensioners from a prospective date; and subsequently, the Fourth Central Pay Commission considered the suggestion of equalisation of pension with reference to that admissible in the revised scales of pay and did not accept it, and in its report also referred to the decision of the Supreme Court in the case of State Government Pensioners Association and others *Vs*. State of Andhra Pradesh [SLP (Civil) Nos. 14179-80, 1985] wherein the Supreme Court, *inter alia*, has observed as under:—

> "Improvements in pay scales by the very nature of things can be made prospectively so as to apply to only those who are in the employment on the date of the upward revision. Those who were in employment say in 1950, 1960 or 1970, lived, spent and saved, on the basis of the then prevailing cost of living structure and pay-scale structure, cannot invoke Article 14 in order to claim the higher pay scale brought into force say, in 1980. If upward pay revision cannot be made prospectively on account of Article 14, perhaps no such revision would ever be made.";

AND WHEREAS the Fifth and Sixth Central Pay Commission also maintained the distinction between pension payable to employees retired before and after the 1st January, 1996 and before and after the 1st January, 2006, respectively, consequently, as on 1st January, 2006, a distinction in pension existed between past employees who had retired before that date and employees retired after that date on the basis of the revision in pay scales recommended by the Sixth Central Pay Commission, as accepted by the Central Government, implemented from the 1st January, 2006, a pension revision formula which did not amount to complete parity between pension of Government employees retired before or after the 1st January, 2006;

AND WHEREAS the treatment of existing and past pensioners was again considered by the Seventh Central Pay Commission and it was pointed out in its report that the issue of pension has been a matter of debate in a large number of cases before the Supreme Court of India and there have been differing views;

AND WHEREAS the pension payable to a Government employee can be said to be a deferred portion of the compensation for service rendered and usually, the compensation earned by an employee varies over the service period, as they are periodically revised on account of implementation of the Central Pay Commissions recommendations or otherwise and as such, pension as a derivative of compensation, may also vary;

AND WHEREAS the right to impose such distinctions rests with the Central Government and are an inevitable outcome of the implementation of the recommendations of a Central Pay Commission;

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AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of the Union of India and Ors. *Vs* All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement;

AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard.

Commencement of Part.

147. This Part shall come into force and shall be deemed to have come into force on the 1st day of June, 1972.

Definitions.

148. In this Part, unless the context otherwise requires,—

(*a*) "pensioner" means a retired Government servant under the pension rules; and

(*b*) "pension rules" means the Central Civil Services (Pension) Rules, 1972 as it existed prior to its cesser of operation; or the Central Civil Services (Pension) Rules, 2021 or the Central Civil Services (Extraordinary Pension) Rules, 2023 made under the proviso to article 309 of the Constitution and instructions issued thereunder.

Powers and authority of Central Government.

149. (*1*) Without prejudice to the provisions of the pension rules, the Central Government shall have the authority to establish distinctions among pensioners as a general principle.

(*2*) Having regard to the recommendations of the Central Pay Commission, and subject to such norms, principles and method as may be determined by the Central Government, a distinction may be made or maintained amongst the pensioners, which may emanate from the accepted recommendations of the Central Pay Commissions, and in particular a distinction may be made on the basis of the date of retirement of a pensioner or the date of operationalisation of an accepted recommendation of a Central Pay Commission.

(*3*) The Central Government may from time to time lay down such norms, principles and method in regard to acceptance of the recommendations of the Central Pay Commissions including, among other things, distinction among pensioners that may arise out of the acceptance of such recommendation and in particular pension claims and liabilities.

(*4*) The norms, principles and method of pension revision, as per accepted recommendations of a particular Central Pay Commission, shall be effective from such date as may be determined by the Central Government and the benefit of such accepted recommendation shall not be given effect to from an earlier date.

Validation.

150. Notwithstanding anything contrary contained in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,—

(*a*) it is hereby clarified that the Central Government has the authority and shall always deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part;

(*b*) it is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement.

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THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

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Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or 112 or 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

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Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

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Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the previous year 2022-23 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	
(*ii*) on the balance, if any, of the total income	35 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

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(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on income by way of insurance commission	2 per cent.;
(*vi*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central Act, State Act or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India as per the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder;	
(*C*) any security of the Central Government or State Government;	
(*vii*) on any other income	10 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	

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	Rate of income-tax
(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E or sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;
(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;
(*L*) on income by way of net winnings from online games	30 per cent.;

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	Rate of income-tax
(*M*) on the income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of net winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;

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	Rate of income-tax
(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20 per cent.;
(*N*) on the whole of the other income	30 per cent.
2. In the case of a company—	
(*a*) where the company is a domestic company—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on any other income	10 per cent.;
(*b*) where the company is not a domestic company—	
(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*ii*) on income by way of winnings from horse races	30 per cent.;
(*iii*) on income by way of net winnings from online games	30 per cent.;
(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	

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	Rate of income-tax
(*A*) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st March, 1976	20 per cent.;
(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(*A*) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st March, 1976	20 per cent.;
(*viii*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;
(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20 per cent.;
(*xiv*) on any other income	35 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted as per the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

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II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(*a*) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(*b*) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

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PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

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(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs.10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

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(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purpose of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

(*I*) In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2023-2024 does not exceed four hundred crore rupees;	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

(*II*) In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government;	
(*ii*) on the balance, if any, of the total income	35 per cent.

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Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[*See* section 2(*13*)(*c*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

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Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2025, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2017 or the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022, or the 1st April, 2023 or the 1st April, 2024, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

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(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023, or the 1st April, 2024;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2025.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

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(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No.2) Act, 2024 (15 of 2024) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

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THE SECOND SCHEDULE

[*See* section 103(*a*)]

In the First Schedule to the Customs Tariff Act,—

(*i*) in Chapter 60, for the entry in column (4) occurring against tariff items 6004 10 00, 6004 90 00, 6006 22 00, 6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 42 00 and 6006 90 00, the entry "20% or Rs. 115 per kg, whichever is higher" shall be substituted;

(*ii*) in Chapter 85, for the entry in column (4) occurring against tariff item 8528 59 00, the entry "20%" shall be substituted.

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THE THIRD SCHEDULE

[*See* section 103(*b*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*1*) in Chapter 10,—

(*i*) after Sub-heading Note, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

1. For the purposes of tariff items 1006 30 11 and 1006 30 91, "Rice, GI recognised" refers to the rice varieties defined and recognised by the Geographical Indications (GI) Registry under the Geographical Indications of Goods (Registration and Protection) Act, 1999 (48 of 1999).';

(*ii*) in heading 1006, for sub-heading 1006 30, tariff items 1006 30 10 to 1006 30 90 and the entries relating thereto, the following shall be substituted, namely:—

"1006 30	-	*Semi-milled or wholly milled rice, whether or not polished or glazed:*			
	---	*Parboiled:*			
1006 30 11	----	Rice, GI recognised	kg.	70%	-
1006 30 12	----	Basmati rice	kg.	70%	-
1006 30 19	---	Other	kg.	70%	-
	---	*Other:*			
1006 30 91	----	Rice, GI recognised	kg.	70%	-
1006 30 92	----	Basmati rice	kg.	70%	-
1006 30 99	----	Other	kg.	70%	-";

(*2*) in Chapter 15, for the entry in column (4) occurring against tariff item 1520 00 00, the entry "20%" shall be substituted;

(*3*) in Chapter 20,—

(*i*) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

1. For the purposes of tariff items 2008 19 21 to 2008 19 29, the term "makhana" means the seed of plant *Euryale ferox* Salisb. and also commonly known as gorgon nut or fox nut.';

(*ii*) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely:—

"---	*Makhana:*				
2008 19 21	----	Popped	kg.	150%	-
2008 19 22	----	Flour and powder	kg.	150%	-
2008 19 29	----	Other	kg.	150%	-
	---	*Other:*			

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(1)		(2)	(3)	(4)	(5)
2008 19 91	----	Other roasted nuts and seeds	kg.	150%	-
2008 19 92	----	Other nuts, otherwise prepared or preserved	kg.	150%	-
2008 19 93	----	Other roasted and fried vegetable products	kg.	30%	-
2008 19 99	----	Other	kg.	30%	-";

(*4*) in Chapter 25, for the entry in column (4) occurring against tariff items 2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00 and 2516 12 00, the entry "20%" shall be substituted;

(*5*) in Chapter 26,—

(*i*) for the entry in column (4) occurring against tariff item 2603 00 00, the entry "Free" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2605 00 00, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2609 00 00, the entry "Free" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2611 00 00, the entry "Free" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of heading 2613, the entry "Free" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of heading 2615, the entry "Free" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 2617 10 00, the entry "Free" shall be substituted;

(*6*) in Chapter 27,—

(*i*) in heading 2710, for tariff item 2710 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"2710 91	--	*Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):*			
2710 91 10	---	Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	kg.	5%	-
2710 91 20	---	Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	kg.	5%	-
2710 91 90	---	Other	kg.	5%	-";

(*ii*) for the entry in column (4) occurring against tariff items 2711 12 00 and 2711 13 00, the entry "2.5%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 2711 19, the entry "5%" shall be substituted;

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(1)	(2)	(3)	(4)	(5)

(*7*) in Chapter 28,—

(*i*) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "7.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2810 00 20, the entry "7.5%" shall be substituted;

(*iii*) in heading 2812, for the entry in column (2) occurring against tariff item 2812 19 30, the entry "--- Arsenic trichloride" shall be substituted;

(*iv*) in heading 2813, after tariff item 2813 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"2813 90 30	--- Lime sulphur	kg.	7.5%	-";

(*v*) in heading 2853, after tariff item 2853 90 40 and the entries relating thereto, the following shall be inserted, namely:—

"2853 90 50	--- Magnesium phosphide plates, zinc phosphide	kg.	7.5%	-";

(*8*) in Chapter 29,—

(*i*) for the Supplementary Note, the following Supplementary Notes shall be substituted, namely:—

'Supplementary Notes:

1. For the purposes of the tariff item 2906 11 10, the term "Natural Menthol" means an organic compound ($C_{10}H_{20}O$) which is obtained from the distillation of the Japanese type oil of mint or menthol mint known as Mentha arvensis but does not include those made synthetically through any chemical routes.

2. Tariff item 2916 39 70 covers one of the following goods of sub-heading 2916 39: Alphanaphthyl acetic acid, cyclanilide, kresoxim methyl, metofluthrin, permethrin, renofluthrin, transfluthrin.

3. Tariff item 2918 99 30 covers one of the following goods of sub-heading 2918 99: 2,4-D amine salt, 2,4-D-ethyl ester, 2,4-D sodium salt, 2,4-dichlorophenoxy acetic acid, prohexadione calcium, s-bioallethrin, sodium acifluorfen.

4. Tariff item 2924 19 10 covers one of the following goods of sub-heading 2924 19: Bendiocarb, carboxin, chlorpropham, fenobucarb (BPMC), fluazaindolizine, methomyl, metolachlor, propamocarb hydrochloride, thiodicarb.

5. Tariff item 2924 21 40 covers one of the following goods of sub-heading 2924 21: Bifenazate, carbosulfan, cyflufenamide, fenoxanil, flufenoxuron, ipfencarbazone, lufenuron, metaflumizone, metsulfuron methyl, novaluron, orthosulfamuron, pencycuron, teflubenzuron, trifloxysulfuron sodium.

6. Tariff item 2924 29 70 covers one of the following goods of sub-heading 2924 29: Pretilachlor (ISO), anilophos, benalaxyl, benalaxyl M, broflanilide, butachlor, carpropamid, cyclaniliprole, diflubenzuron, dimethenamid-P, diuron, fluxametamide, iprovalicarb, mandipropamid, metalaxyl-M, propanil, propoxur, pydiflumetofen.

7. Tariff item 2926 90 10 covers one of the following goods of sub-heading 2926 90: Alphacypermethrin, beta cyfluthrin, chlorothalonil, cyflumetofen, cyfluthrin, cyhalofop-butyl, cymoxanil, cyphenothrin, deltamethrin (decamethrin), dithianon, fenpropathrin, fenvalerate, fluvalinate, hydrogen cyanamide, lambdacyhalothrin, myclobutanil.

8. Tariff item 2930 20 10 covers one of the following goods of sub-heading 2930 20: Cartap hydrochloride (ISO), mancozeb, metiram, propineb, thiobencarb (benthiocarb), triallate, ziram.

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9. Tariff item 2930 90 92 covers one of the following goods of sub-heading 2930 90: Acephate (ISO), phorate (ISO), captan, clethodim, diafenthiuron, ethion, malathion, oxydemeton-methyl, phenthoate, profenophos, temephos, thiophanate-methyl.

10. Tariff item 2932 20 30 covers one of the following goods of sub-heading 2932 20: Brodifacoum, bromadiolone, coumachlor, coumatetralyl, flocoumafen, milbemectin, spiromesifen.

11. Tariff item 2933 19 92 covers one of the following goods of sub-heading 2933 19: Cyenopyrafen, fenpyroximate, fipronil, fluxapyroxad, penflufen, pyraclostrobin, pyroxasulfon, tetraniliprole, tolfenpyrad, topramezone.

12. Tariff item 2933 29 60 covers one of the following goods of sub-heading 2933 29: Imidacloprid (ISO), fenamidone, imazamox, imiprothrin, iprodione, prochloraz.

13. Tariff item 2933 31 10 covers one of the following goods of sub-heading 2933 31: Florpyrauxifen benzyl, fluroxypyr meptyl, halauxifen-methyl, haloxyfop-R-methyl, paraquat dichloride, pyrifluquinazon, triclopyr acid, triclopyr butotyl ester.

14. Tariff item 2933 39 23 covers one of the following goods of sub-heading 2933 39: Afidopyropen, boscalid, chlorpyriphos, chlorpyriphos methyl, clodinafop-propargyl, cyantraniliprole, flonicamid, florpyrauxifen-benzyl, fluazifop-P-butyl, fluopicolide, fluopyram, forchlorfenuron, haloxyfop-P-methyl, picoxystrobin, pyridalyl, pyriofenone, pyriproxyfen, sulfoxaflor.

15. Tariff item 2933 59 50 covers one of the following goods of sub-heading 2933 59: Bispyribac-sodium (ISO), ametroctradin, azoxystrobin, benzpyrimoxam, buprimate, florasulam, polyoxin D zinc salt, primiphos-methyl, pyribenzoxim, pyriftalid, pyrithiobac sodium, triflumezopyrim.

16. Tariff item 2933 69 60 covers one of the following goods of sub-heading 2933 69: Ametryn, atrazine, carfentrazone ethyl, cyproconazole, difenoconazole, flusilazole, hexaconazole, hexazinone, indaziflam, iodosulfuron methyl sodium, mefentrifluaconazole, metamitron, metribuzin, paclobutrazol, propiconazole, pymetrozin, tebuconazole, tetraconazole, triadimefon, tricyclazole, triticonazole.

17. Tariff item 2933 99 20 covers one of the following goods of sub-heading 2933 99: Carbendazim (ISO), bitertanol, chlorfenopyr, chlorfluazuron, fenoxaprop-P-ethyl, flufenzine, flupyradifurone, penconazole, propaquizafop, quizalofop-P-tefuryl, triazophos.

18. Tariff item 2934 99 40 covers one of the following goods of sub-heading 2934 99: Bentazone, bixlozone, clomazone, dazomet, dimethomorph, etoxazole, fluensulfone, flufenacet, flumioxazin, hexythiazox, indoxacarb, isocycloseram, oxadiargyl, oxadiazon, phosalone, pinoxaden, thiacloprid, thiocyclam hydrogen oxalate, valifenalate.

19. Tariff item 2935 90 40 covers one of the following goods of sub-heading 2935 90: Amisulbrom, azimsulfuron, bensulfuron methyl, chlorimuron ethyl, cyazofamid, cyzofamide, diclosulam, flucetosulfuron, helosulfuron methyl, mesosulfuron methyl, penoxsulam, pyrazosulfuron ethyl, pyroxsulam, sulfentrazone, sulfosulfuron, triafamone, triasulfuron.';

(*ii*) in heading 2902, after tariff item 2902 19 10 and the entries relating thereto, the following shall be inserted, namely:—

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(1)		(2)	(3)	(4)	(5)
"2902 19 20	---	1-methyl cyclopropene	kg.	2.5%	-";

(*iii*) in heading 2903,—

(*a*) for tariff item 2903 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Trichloroethane:*			
2903 19 21	----	1,1,1-Trichloroethane (methyl chloroform)	kg.	5%	-
2903 19 29	----	Other	kg.	5%	-
2903 19 40	---	Ethylene dichloride and carbon tetrachloride mixture	kg.	5%	-";

(*b*) for tariff item 2903 29 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 29	--	*Other:*			
2903 29 10	---	Dichloropropene and dichloropropane mixture (DD mixture)	kg.	5%	-
2903 29 90	---	Other	kg.	5%	-";

(*c*) for tariff item 2903 79 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 79	--	*Other:*			
2903 79 10	---	Chlorotetrafluoroethanes	kg.	7.5%	-
2903 79 20	---	Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg.	7.5%	-
2903 79 30	---	Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg.	7.5%	-
2903 79 90	---	Other	kg.	7.5%	-";

(*d*) for tariff item 2903 89 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 89	--	*Other:*			
2903 89 10	---	Hexabromocyclododecanes (HBCDs)	kg.	7.5%	-
2903 89 90	---	Other	kg.	7.5%	-";

(*iv*) in heading 2905,—

(*a*) for the entry in column (2) occurring against tariff item 2905 19 10, the entry "--- 3,3-Dimethylbutan-2-ol (pinacolyl alcohol)" shall be substituted;

(*b*) after tariff item 2905 19 10 and the entries relating thereto, the following shall be inserted, namely:—

"2905 19 20	---	Triacontanol	kg.	7.5%	-";

(*v*) in heading 2906, after tariff item 2906 29 20 and the entries relating thereto, the following shall be inserted, namely:—

"2906 29 30	---	Dicofol	kg.	7.5%	-";

(*vi*) in heading 2907, after tariff item 2907 29 30 and the entries relating thereto, the following shall be inserted, namely:—

"2907 29 40	---	Acequinocyl, metamifop	kg.	7.5%	-";

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(1)	(2)	(3)	(4)	(5)
	(*vii*) in heading 2908, after tariff item 2908 99 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2908 99 30	--- Dinocap, meptyldiinocop, sodium paranitrophinolate	kg.	7.5%	-";
	(*viii*) in heading 2909,—			
	(*a*) after tariff item 2909 30 12 and the entries relating thereto, the following shall be inserted, namely:—			
"2909 30 13	---- Ethoxysulfuron, famoxadone	kg.	7.5%	-";
	(*b*) after tariff item 2909 30 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2909 30 40	--- Decabromodiphenyl ether	kg.	7.5%	-
2909 30 50	--- Ethofenprox (etofenprox), fomesafen, oxyfluorfen	kg.	7.5%	-";
	(*c*) for tariff item 2909 60 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2909 60	- *Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:*			
2909 60 10	--- MCPA, amine salt	kg.	7.5%	-
2909 60 90	--- Other	kg.	7.5%	-";
	(*ix*) in heading 2910, for tariff item 2910 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2910 90	- *Other:*			
2910 90 10	--- Epoxyconazole	kg.	7.5%	-
2910 90 90	--- Other	kg.	7.5%	-";
	(*x*) in heading 2912, for tariff item 2912 50 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2912 50	- *Cyclic polymers of aldehydes:*			
2912 50 10	--- Metaldehyde	kg.	7.5%	-
2912 50 90	--- Other	kg.	7.5%	-";
	(*xi*) in heading 2914,—			
	(*a*) after tariff item 2914 29 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 29 60	--- Pyridaben	kg.	7.5%	-";
	(*b*) after tariff item 2914 39 40 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 39 50	--- Mesotrione, metrafenone	kg.	7.5%	-";
	(*c*) after tariff item 2914 69 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 69 30	--- Spinetoram, spinosad	kg.	7.5%	-";

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(1)	(2)	(3)	(4)	(5)
	(*d*) after tariff item 2914 79 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 79 60	--- Tembotrione	kg.	7.5%	-";
	(*xii*) in heading 2915, after tariff item 2915 90 70 and the entries relating thereto, the following shall be inserted, namely:—			
"2915 90 80	--- Perfluorooctanoic acids and their salts	kg.	7.5%	-";
	(*xiii*) in heading 2916,—			
	(*a*) for tariff item 2916 19 50 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- *Esters of unsaturated acyclic monoacids not elsewhere specified:*			
2916 19 51	---- Gossyplure	kg.	7.5%	-
2916 19 59	---- Other	kg.	7.5%	-";
	(*b*) for the entry in column (2) occurring against tariff item 2916 20 20, the entry "--- Bifenthrin (ISO), prallethrin" shall be substituted;			
	(*c*) after tariff item 2916 31 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 31 70	--- Dicamba	kg.	7.5%	-";
	(*d*) after tariff item 2916 39 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 39 70	--- Goods specified in Supplementary Note 2 to this Chapter	kg.	7.5%	-";
	(*xiv*) in heading 2917, after tariff item 2917 19 70 and the entries relating thereto, the following shall be inserted, namely:—			
"2917 19 80	--- Isoprothiolane	kg.	7.5%	-";
	(*xv*) in heading 2918,—			
	(*a*) after tariff item 2918 30 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2918 30 60	--- Diclofop-methyl, D-trans allethrin, pyrethrin (pyrethrum)	kg.	7.5%	-";
	(*b*) after tariff item 2918 99 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2918 99 30	--- Goods specified in Supplementary Note 3 to this Chapter	kg.	7.5%	-";
	(*xvi*) in heading 2920,—			
	(*a*) after tariff item 2920 19 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2920 19 30	--- Edifenphos, fenitrothion, iprobenfos (kitazin)	kg.	7.5%	-";
	(*b*) for tariff item 2920 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2920 90	- *Other:*			
2920 90 10	--- Propergite	kg.	7.5%	-
2920 90 90	--- Other	kg.	7.5%	-";

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(1)		(2)	(3)	(4)	(5)
		(*xvii*) in heading 2921,—			
		(*a*) in sub-heading 2921 19, for tariff items 2921 19 10 and 2921 19 20 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-chloroethylamines and their protonated salts:*			
2921 19 11	----	2-Chloro N,N-Diisopropyl ethylamine	kg.	7.5%	-
2921 19 12	----	2-Chloro N,N-Dimethyl ethanamine	kg.	7.5%	-
2921 19 19	----	Other	kg.	7.5%	-
2921 19 30	---	Chlormequat chloride (CCC)	kg.	7.5%	-";
		(*b*) after tariff item 2921 41 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2921 41 30	---	6-Benzyladenine, beflubutamid	kg.	7.5%	-";
		(*c*) after tariff item 2921 42 36 and the entries relating thereto, the following shall be inserted, namely:—			
"2921 42 50	---	Fluchloralin, pendimethalin, trifluralin	kg.	7.5%	-";
		(*d*) for tariff item 2921 43 90 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *Other:*			
2921 43 91	----	Ethafluralin	kg.	7.5%	-
2921 43 99	----	Other	kg.	7.5%	-";
		(*xviii*) in heading 2922, for tariff item 2922 19 10 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-aminoethanols and their protonated salts:*			
2922 19 11	----	N,N-Dimethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 12	----	N,N-Diethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 13	----	2-Hydroxy N,N-Diisopropyl ethylamine	kg.	7.5%	-
2922 19 19	----	Other	kg.	7.5%	-";
		(*xix*) in heading 2924,—			
		(*a*) for tariff item 2924 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2924 19	--	*Other:*			
2924 19 10	---	Goods specified in Supplementary Note 4 to this Chapter	kg.	7.5%	-
2924 19 90	---	Other	kg.	7.5%	-";
		(*b*) after tariff item 2924 21 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2924 21 40	---	Goods specified in Supplementary Note 5 to this Chapter	kg.	7.5%	-";

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(1)		(2)	(3)	(4)	(5)
		(*c*) for the entry in column (2) occurring against tariff item 2924 29 70, the entry "--- Goods specified in Supplementary Note 6 to this Chapter" shall be substituted;			
		(*xx*) in heading 2925, after tariff item 2925 29 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2925 29 20	---	Dodine	kg.	7.5%	-";
		(*xxi*) in heading 2926, for tariff item 2926 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2926 90	-	*Other:*			
2926 90 10	---	Goods specified in Supplementary Note 7 to this Chapter	kg.	7.5%	-
2926 90 90	---	Other	kg.	7.5%	-";
		(*xxii*) in heading 2928, after tariff item 2928 00 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2928 00 20	---	Chromafenozide, methoxyfenazide, trifloxistrobin	kg.	7.5%	-";
		(*xxiii*) in heading 2929, for tariff items 2929 90 10 to 2929 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"---	*N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides:*			
2929 90 11	----	N,N-Diethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 12	----	N,N-Diisopropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 13	----	N,N-Dipropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 14	----	N,N-Dimethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 19	----	Other	kg.	7.5%	-
		Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates:			
2929 90 21	----	Diethyl N,N-Dimethylphosphoramidate	kg.	7.5%	-
2929 90 29	----	Other	kg.	7.5%	-
2929 90 60	---	Phosphoramidic acid, diethyl, dimethylester	kg.	7.5%	-
2929 90 70	---	N-(1-(Dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2929 90 80	---	O-Alkyl (H or $\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	kg.	7.5%	-
	---	*Other:*			
2929 90 91	----	Propetamphos	kg.	7.5%	-
2929 90 99	----	Other	kg.	7.5%	-";

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(1)	(2)		(3)	(4)	(5)
	(*xxiv*) in heading 2930,—				
	(*a*) for the entry in column (2) occurring against tariff item 2930 20 10, the entry "--- Goods specified in Supplementary Note 8 to this Chapter" shall be substituted;				
	(*b*) for tariff items 2930 90 10 to 2930 90 97 and the entries relating thereto, the following shall be substituted, namely:—				
	"---	*Thiourea (sulphourea), Calcium salts of methionine, Thio sulphonic acid, L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid, Sulphinic acid, Sulphoxide, Mercaptan, Allyl isothiocyanate:*			
2930 90 11	----	Thiourea (sulphourea)	kg.	7.5%	-
2930 90 12	----	Calcium salts of methionine	kg.	7.5%	-
2930 90 13	----	Thio sulphonic acid	kg.	7.5%	-
2930 90 14	----	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	7.5%	-
2930 90 15	----	Sulphinic acid	kg.	7.5%	-
2930 90 16	----	Sulphoxide	kg.	7.5%	-
2930 90 17	----	Mercaptan	kg.	7.5%	-
2930 90 18	----	Allyl isothiocyanate	kg.	7.5%	-
	---	*O,O-Diethyl S-[2-(diethylamino)ethyl]phosphorothioate and its alkylated or protonated salts:*			
2930 90 21	----	Phosphorothioic acid, S[2-(diethyl amino) ethyl] O,O-Diethyl ester	kg.	7.5%	-
2930 90 29	----	Other	kg.	7.5%	-
	---	*N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino) ethanethiol and 2-(N,N-diethylamino) ethanethiol:*			
2930 90 31	----	Di-methyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 32	----	Di-ethyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 39	----	Other	kg.	7.5%	-
	---	*Other:*			
2930 90 91	----	Ethanol, 2,2'-thiobis-	kg.	7.5%	-
2930 90 92	----	Goods specified in Supplementary Note 9 to this Chapter	kg.	7.5%	-
2930 90 94	----	Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2930 90 96	----	O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	kg.	7.5%	-";

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(1)		(2)	(3)	(4)	(5)
		(*xxv*) in heading 2931,—			
		(*a*) for the entry in column (2) occurring against tariff item 2931 49 30, the entry "--- Glyphosate (ISO), fosetyl-al, glufosinate ammonium, glyphosate potassium salt" shall be substituted;			
		(*b*) for tariff item 2931 49 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2931 49 40	---	Butyl methylphosphinate	kg.	7.5%	-
2931 49 50	---	Bis(1-methylpentyl) methylphosphonate	kg.	7.5%	-
	---	*Other:*			
2931 49 91	----	Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2931 49 99	----	Other	kg.	7.5%	-";
		(*c*) for tariff item 2931 59 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2931 59	--	*Other:*			
2931 59 10	---	P-Alkyl ($\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2931 59 20	---	Methyl-(bis(diethylamino)methylene) phosphonamidofluoridate	kg.	7.5%	-
	---	*Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms:*			
2931 59 31	----	Ethephon	kg.	7.5%	-
2931 59 39	----	Other	kg.	7.5%	-
2931 59 90	---	Other	kg.	7.5%	-";
		(*xxvi*) in heading 2932,—			
		(*a*) after tariff item 2932 19 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2932 19 20	---	Azadirachtin (neem products), benfuracarb, cinmethylene	kg.	7.5%	-";
		(*b*) after tariff item 2932 20 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2932 20 30	---	Goods specified in Supplementary Note 10 to this Chapter	kg.	7.5%	-";
		(*c*) for the entry in column (2) occurring against tariff item 2932 99 20, the entry "--- Emamectin benzoate (ISO), abamectin, dinotefuron" shall be substituted;			
		(*xxvii*) in heading 2933,—			
		(*a*) after tariff item 2933 19 91 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 19 92	----	Goods specified in Supplementary Note 11 to this Chapter	kg.	7.5%	-";

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(1)		(2)	(3)	(4)	(5)
		(*b*) for the entry in column (2) occurring against tariff item 2933 29 60, the entry "--- Goods specified in Supplementary Note 12 to this Chapter" shall be substituted;			
		(*c*) for tariff item 2933 31 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2933 31	--	*Pyridine and its salts:*			
2933 31 10	---	Goods specified in Supplementary Note 13 to this Chapter	kg.	7.5%	-
2933 31 90	---	Other	kg.	7.5%	-";
		(*d*) for tariff item 2933 32 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2933 32	--	*Piperidine and its salts:*			
2933 32 10	---	Mepiquate chloride	kg.	7.5%	-
2933 32 90	---	Other	kg.	7.5%	-";
		(*e*) after tariff item 2933 39 22 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 39 23	----	Goods specified in Supplementary Note 14 to this Chapter	kg.	7.5%	-";
		(*f*) after tariff item 2933 39 40 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 39 50	---	1-[N,N-Dialkyl ($\leq C_{10}$)-N-(n-(hydroxyl, cyano, acetoxy)alkyl ($\leq C_{10}$)) ammonio]-n-[N-(3-dimethylcarbamoxy-α-picolinyl)-N,N-dialkyl ($\leq C_{10}$) ammonio] decane dibromide (n=1-8)	kg.	7.5%	-
2933 39 60	---	1,n-Bis[N-(3-dimethylcarbamoxy-a-picolyl)-N,N-dialkyl ($\leq C_{10}$) ammonio]-alkane-(2, (n-1)-dione) dibromide (n=2-12)	kg.	7.5%	-";
		(*g*) for tariff items 2933 41 00 and 2933 49 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2933 41	--	*Levorphanol (INN) and its salts:*			
2933 41 10	---	Fenazaquin	kg.	7.5%	-
2933 41 90	---	Other	kg.	7.5%	-
2933 49	--	*Other:*			
2933 49 10	---	Quizalofop ethyl	kg.	7.5%	-
2933 49 90	---	Other	kg.	7.5%	-";
		(*h*) for the entry in column (4) occurring against tariff items 2933 59 10, 2933 59 20, 2933 59 30 and 2933 59 40, the entry "7.5%" shall be substituted;			
		(*i*) for tariff item 2933 59 50 and entries relating thereto, the following shall be substituted, namely:——			
"2933 59 50	---	Goods specified in Supplementary Note 15 to this Chapter	kg.	7.5%	-";
		(*j*) for the entry in column (4) occurring against tariff item 2933 59 90, the entry "7.5%" shall be substituted;			

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(1)	(2)	(3)	(4)	(5)
	(*k*) after tariff item 2933 69 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 69 60	--- Goods specified in Supplementary Note 16 to this Chapter	kg.	7.5%	-";
	(*l*) after tariff item 2933 79 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 79 30	--- Spirotetramat	kg.	7.5%	-";
	(*m*) for the entry in column (2) occurring against tariff item 2933 99 20, the entry "--- Goods specified in Supplementary Note 17 to this Chapter" shall be substituted;			
	(*xxviii*) in heading 2934,—			
	(*a*) for tariff items 2934 10 00 and 2934 20 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2934 10	- *Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:*			
2934 10 10	--- Clothianidin, oxathiapiprolin, thifluzamide, thiomethoxam	kg.	7.5%	-
2934 10 90	--- Other	kg.	7.5%	-
2934 20	- *Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused:*			
2934 20 10	--- Methabenzthiazuron	kg.	7.5%	-
2934 20 90	--- Other	kg.	7.5%	-";
	(*b*) after tariff item 2934 99 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2934 99 40	--- Goods specified in Supplementary Note 18 to this Chapter	kg.	7.5%	-";
	(*xxix*) in heading 2935,—			
	(*a*) after tariff item 2935 50 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2935 50 20	--- Saflufenacil	kg.	7.5%	-";
	(*b*) after tariff item 2935 90 24 and the entries relating thereto, the following shall be inserted, namely:—			
"2935 90 40	--- Goods specified in Supplementary Note 19 to this Chapter	kg.	7.5%	-";
	(*xxx*) in heading 2941, after tariff item 2941 90 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2941 90 70	--- Aureofungin, kasugamycin, validamycin	kg.	7.5%	-";

(*9*) in Chapter 33, for the entry in column (4) occurring against all the tariff items of sub-heading 3302 10, the entry "20%" shall be substituted;

(*10*) in Chapter 34, for the entry in column (4) occurring against all the tariff items of heading 3406, the entry "20%" shall be substituted;

(*11*) in Chapter 38,—

(*i*) in Supplementary Note 1, for the words, brackets, letters and figures "Acetamiprid (ISO) conforming to IS-15981", the following shall be substituted, namely:—

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"Acetamiprid (ISO) conforming to IS-15981; Afidopyropen conforming to IS 18873; Alphacypermethrin conforming to IS 15616; Azadirachtin (Neem products) conforming to IS 14299; Beta cyfluthrin conforming to IS 14156; Carbosulfan conforming to IS 14940; Chlorpyriphos conforming to IS 8963; Chlorpyriphos methyl conforming to IS 15693; Cyfluthrin conforming to IS 14156; Cyphenothrin conforming to IS 15978; Deltamethrin (Decamethrin) conforming to IS 12005; Dicofol conforming to IS 5278; Diflubenzuron conforming to IS 14185; D-trans allethrin conforming to IS 13146; Ethion conforming to IS 10369; Ethofenprox (Etofenprox) conforming to IS 14249; Ethylene dichloride and Carbon tetrachloride mixture conforming to IS 634; Fenitrothion conforming to IS 5280; Fenpropathrin conforming to IS 15161; Fenvalerate conforming to IS 12003; Fipronil conforming to IS 18389; Fluvalinate conforming to IS 13097; Imiprothrin conforming to IS 16921; Indoxacarb conforming to IS 15984; Lambdacyhalothrin conforming to IS 14509; Malathion conforming to IS 1832; Methomyl conforming to IS 15614; Novaluron conforming to IS 17125; Oxydemeton-Methyl conforming to IS 8258; Phenthoate conforming to IS 8293; Phosalone conforming to IS 8488; Primiphos-methyl conforming to IS 13080; Profenophos conforming to IS 15238; Pyriproxyfen conforming to IS 16141; Spiromesifen conforming to IS 16674; Temephos conforming to IS 8701; Thiacloprid conforming to IS 16710; Thiodicarb conforming to IS 16956; Thiomethoxam conforming to IS 15983; Triazophos conforming to IS 14936; Zinc Phosphide conforming to IS 1251.";

(*ii*) for Supplementary Note 2, the following shall be substituted, namely:—

"2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91:

(*a*) with content by mass greater than 90% : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO); Abamectin; Bendiocarb; Benfuracarb; Benzpyrimoxam; Broflanilide; Chlorfenopyr; Chlorfluazuron; Chromafenozide; Clothianidin; Cyantraniliprole; Cyclaniliprole; Cyenopyrafen; Cyflumetofen; Diafenthiuron; Dinotefuron; Etoxazole; Fenazaquin; Fenobucarb (BPMC); Fenpyroximate; Flonicamid; Flufenoxuron; Flufenzine; Flupyradifurone; Fluxametamide; Hexythiazox; Isocycloseram; Lufenuron; Metaflumizone; Metaldehyde; Methoxyfenazide; Metofluthrin; Milbemectin; Permethrin; Prallethrin; Propergite; Propoxur; Pymetrozin; Pyrethrin (pyrethrum); Pyridaben; Pyridalyl; Pyrifluquinazon; Renofluthrin; S-bioallethrin; Spinetoram; Spinosad; Spirotetramat; Sulfoxaflor; Teflubenzuron; Tolfenpyrad; Transfluthrin; Triflumezopyrim.

(*b*) with content by mass greater than 60%: Propetamphos; Tetraniliprole; Thiocyclam hydrogen oxalate.";

(*iii*) in Supplementary Note 5, for the words, brackets, letters and figures "Carbendazim (ISO) conforming to IS-8445", the following shall be substituted, namely:—

"Carbendazim (ISO) conforming to IS-8445; Bitertanol conforming to IS 13330; Captan conforming to IS 14251; Carboxin conforming to IS 13110; Carpropamid conforming to IS 16706; Chlorothalonil conforming to IS 13132; Cuprous Oxide conforming to IS 1682; Cymoxanil conforming to IS 15600; Dithianon conforming to IS 12944; Dodine conforming to IS 13784; Edifenphos conforming to IS 8954; Hexaconazole conforming to IS 14549; Iprobenfos (Kitazin) conforming to IS 13788; Isoprothiolane conforming to IS 15163; Mancozeb conforming to IS 8707; Metalaxyl-M conforming to IS 13458; Penconazole conforming to IS 15234; Propiconazole conforming to IS 15241; Tebuconazole conforming to IS 15165; Thiophanate-Methyl conforming to IS 14551; Triadimefon conforming to IS 13328; Tricyclazole conforming to IS 15982; Validamycin conforming to IS 17200; Ziram conforming to IS 3900.";

(*iv*) in Supplementary Note 7, for the words, brackets, letters and figures "Glyphosate (ISO) conforming to IS-12502", the following shall be substituted, namely:—

"Glyphosate (ISO) conforming to IS-12502; 2,4-D amine salt conforming to IS 1827; 2,4-D- ethyl ester conforming to IS 7233; 2,4-D sodium salt conforming to IS 1488;

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Anilophos conforming to IS 13402; Atrazine conforming to IS 12932; Bensulfuron methyl conforming to IS 17847; Butachlor conforming to IS 9356; Chlorimuron ethyl conforming to IS 15619; Clomazone conforming to IS 15409; Diclofop-methyl conforming to IS 14938; Diuron conforming to IS 8702; Fenoxaprop-p-ethyl conforming to IS 15232; Fluchloralin conforming to IS 8958; Glufosinate ammonium conforming to IS 15166; MCPA, amine salt conforming to IS 8494; Methabenzthiazuron conforming to IS 11007; Metolachlor conforming to IS 15229; Metribuzin conforming to IS 13332; Metsulfuron methyl conforming to IS 15615; Oxadiargyl conforming to IS 16708; Oxyfluorfen conforming to IS 14934; Pendimethalin conforming to IS 12685; Propanil conforming to IS 8071; Sulfosulfuron conforming to IS 16212; Thiobencarb (Benthiocarb) conforming to IS 12768; Triallate conforming to IS 9357.";

(*v*) for Supplementary Note 8, the following shall be substituted, namely:—

"8. Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93:

(*a*) with content by mass greater than 90%: Bispyribac sodium (ISO); Imazethapyr (ISO); 2,4-Dichlorophenoxy acetic acid; Ametryn; Azimsulfuron; Beflubutamid; Bentazone; Bixlozone; Carfentrazone ethyl; Chlorpropham; Cinmethylene; Clethodim; Clodinafop-propargyl; Cyhalofop-butyl; Dazomet; Dicamba; Diclosulam; Dimethenamid-P; Ethafluralin; Ethoxysulfuron; Florasulam; Florpyrauxifen benzyl; Florpyrauxifen-benzyl; Fluazifop-p-butyl; Flucetosulfuron; Flufenacet; Flumioxazin; Fluroxypyr meptyl; Fomesafen; Glyphosate potassium salt; Halauxifen-methyl; Haloxyfop-P-methyl; Haloxyfop-R-methyl; Helosulfuron methyl; Hexazinone; Imazamox; Indaziflam; Iodosulfuron methyl sodium; Ipfencarbazone; Mesosulfuron methyl; Mesotrione; Metamifop; Metamitron; Orthosulfamuron; Oxadiazon; Paraquat dichloride; Penoxsulam; Pinoxaden; Propaquizafop; Pyrazosulfuron ethyl; Pyribenzoxim; Pyriftalid; Pyrithiobac sodium; Pyroxasulfon; Pyroxsulam; Quizalofop ethyl; Quizalofop-P-tefuryl; Saflufenacil; Sodium acifluorfen; Sulfentrazone; Tembotrione; Topramezone; Triafamone; Triasulfuron; Triclopyr acid; Triclopyr butotyl ester; Trifloxysulfuron sodium; Trifluralin.

(*b*) with content by mass greater than 60%: Indaziflam; Mesotrione.

(*c*) with content by mass greater than 40%: Paraquat dichloride.";

(*vi*) after Supplementary Note 10, the following Supplementary Notes shall be inserted, namely:—

"11. Tariff item 3808 92 80 covers one of the following goods of sub-heading 3808 92:

(*a*) with content by mass greater than 90%: Ametroctradin; Amisulbrom; Aureofungin; Azoxystrobin; Benalaxyl; Benalaxyl M; Boscalid; Buprimate; Copper sulphate pentahydrate; Cyazofamid; Cyflufenamide; Cyproconazole; Cyzofamide; Difenoconazole; Dimethomorph; Dinocap; Epoxyconazole; Famoxadone; Fenamidone; Fenoxanil; Fluopicolide; Fluopyram; Flusilazole; Fluxapyroxad; Fosetyl-Al; Iprodione; Iprovalicarb; Kresoxim Methyl; Lime Sulphur; Mandipropamid; Mefentrifluaconazole; Meptyldiinocop; Metiram; Metrafenone; Myclobutanil; Oxathiapiprolin; Pencycuron; Penflufen; Picoxystrobin; Polyoxin D Zinc salt; Prochloraz; Pydiflumetofen; Pyraclostrobin; Pyriofenone; Tetraconazole; Thifluzamide; Tribasic Copper Sulfate; Trifloxistrobin; Triticonazole; Valifenalate.

(*b*) with content by mass greater than 60%: Copper Hydroxide; Kasugamycin; Propamocarb hydrochloride; Propineb.

12. Tariff item 3808 93 41 covers one of the following goods of sub-heading 3808 93 : Alphanaphthyl Acetic Acid conforming to IS 13070; Chlormequat Chloride (CCC) conforming to IS 8961; Ethephon conforming to IS 14408; Mepiquate Chloride conforming to IS 16340.

13. Tariff item 3808 93 42 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90%: 1-Methyl Cyclopropene; 6-Benzyladenine; Cyclanilide; Forchlorfenuron; Paclobutrazol; Prohexadione Calcium; Sodium paranitrophinolate; Triacontanol.

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(1)	(2)	(3)	(4)	(5)
	14. Tariff item 3808 94 20 covers one of the following goods of sub-heading 3808 94:			
	(*a*) with content by mass greater than 90%: Dichloropropene and Dichloropropane mixture (DD mixture); Hydrogen cyanamide.			
	(*b*) with content by mass greater than 40%: Magnesium phosphide plates.			
	15. Tariff item 3808 99 11 covers one of the following goods of sub-heading 3808 99: Bromadiolone conforming to IS 12914.			
	16. Tariff item 3808 99 12 covers one of the following goods of sub-heading 3808 99 with content by mass greater than 90%: Acequinocyl; Bifenazate; Brodifacoum; Coumachlor; Coumatetralyl; Flocoumafen; Fluazaindolizine; Fluensulfone; Gossyplure.”;			
	(*vii*) in heading 3808,—			
	(*a*) after tariff item 3808 91 92 and the entries relating thereto, the following shall be inserted, namely:—			
“3808 91 93	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-”;
	(*b*) for tariff item 3808 92 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 92 80	--- Goods specified in Supplementary Note 11 to this Chapter	kg.	10%	-
	--- *Other:*			
3808 92 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 92 99	---- Other	kg.	10%	-”;
	(*c*) for tariff item 3808 93 40 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- *Plant growth regulators:*			
3808 93 41	---- Goods specified in Supplementary Note 12 to this Chapter	kg.	10%	-
3808 93 42	---- Goods specified in Supplementary Note 13 to this Chapter	kg.	10%	-
3808 93 49	---- Other:	kg.	10%	-”;
	(*d*) for tariff item 3808 93 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- *Other:*			
3808 93 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 93 99	---- Other	kg.	10%	-”;
	(*e*) for tariff item 3808 94 00 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 94	-- *Disinfectants:*			
3808 94 10	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 94 20	--- Goods specified in Supplementary Note 14 to this Chapter	kg.	10%	-
3808 94 90	--- Other	kg.	10%	-”;

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(1)		(2)	(3)	(4)	(5)
		(*f*) for tariff items 3808 99 10 and 3808 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *Goods specified in Supplementary Note 15 and 16 to this Chapter:*			
3808 99 11	----	Goods specified in Supplementary Note 15 to this Chapter	kg.	10%	-
3808 99 12	----	Goods specified in Supplementary Note 16 to this Chapter	kg.	10%	-
	---	*Other:*			
3808 99 91	----	Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 99 92	----	Pesticides, not elsewhere specified or included	kg.	10%	-
3808 99 99	----	Other	kg.	10%	-";
		(*viii*) for tariff item 3813 00 00 and the entries relating thereto, the following shall be substituted, namely:—			
"3813		PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES			
3813 00	-	*Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades:*			
3813 00 10	---	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg.	10%	-
3813 00 20	---	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	kg.	10%	-
3813 00 30	---	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3813 00 40	---	Containing bromochloromethane	kg.	10%	-
3813 00 90	---	Other	kg.	10%	-";
		(*ix*) in heading 3814, for tariff items 3814 00 10 and 3814 00 20 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *Organic composite solvents and thinners, not elsewhere specified or included:*			
3814 00 11	----	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 12	----	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 13	----	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 19	----	Other	kg.	10%	-
	---	*Prepared paint or varnish removers:*			

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(1)		(2)	(3)	(4)	(5)
3814 00 21	----	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 22	----	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 23	----	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 29	----	Other	kg.	10%	-";

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 3822 90, the entry "10%" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 3824 60, the entry "20%" shall be substituted;

(*xii*) for the entry in column (4) occurring against tariff item 3824 99 00, the entry "7.5%" shall be substituted;

(*12*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of headings 3920 and 3921, the entry "20%" shall be substituted;

(*13*) in Chapter 64, for the entry in column (4) occurring against all the tariff items of headings 6401, 6402, 6403, 6404 and 6405, the entry "20%" shall be substituted;

(*14*) in Chapter 68, for the entry in column (4) occurring against tariff items 6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00 and 6802 93 00, the entry "20%" shall be substituted;

(*15*) in Chapter 71,—

(*i*) in heading 7106,—

(*a*) after tariff item 7106 91 10 and the entries relating thereto, the following shall be inserted, namely:—

"7106 91 20	---	Containing 99.9 per cent. or more by weight of silver	kg.	10%	-";

(*b*) for tariff item 7106 92 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Bar:*			
7106 92 21	----	Containing 99.9 per cent. or more by weight of silver	kg.	10%	-
7106 92 29	----	Other	kg.	10%	-";

(*ii*) in heading 7108, for tariff items 7108 12 00 and 7108 13 00 and the entries relating thereto, the following shall be substituted, namely:—

"7108 12	--	*Other unwrought forms:*			
7108 12 10	---	Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
7108 12 90	---	Other	kg.	10%	-
7108 13	--	*Other semi-manufactured forms:*			

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(1)		(2)	(3)	(4)	(5)
7108 13 10	---	Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
7108 13 90	---	Other	kg.	10%	-";

(*iii*) in heading 7110, for tariff items 7110 11 10 to 7110 19 00 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Unwrought form:*			
7110 11 11	----	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 19	----	Other	kg.	10%	-
	---	*In powder form:*			
7110 11 21	----	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 29	----	Other	kg.	10%	-
7110 19	--	*Other:*			
7110 19 10	---	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 19 90	---	Other	kg.	10%	-";

(*iv*) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry "20%" shall be substituted;

(*16*) in Chapter 72, for the entry in column (4) occurring against tariff items 7210 12 10, 7210 12 90, 7219 12 00, 7219 13 00, 7219 21 90, 7219 90 90 and 7225 11 00, the entry "15%" shall be substituted;

(*17*) in Chapter 73, for the entry in column (4) occurring against tariff items 7307 29 00, 7307 99 90, 7308 90 90, 7310 29 90, 7318 15 00, 7318 16 00, 7318 29 90, 7320 90 90, 7325 99 99, 7326 19 90 and 7326 90 99, the entry "15%" shall be substituted;

(*18*) in Chapter 74, for the entry in column (4) occurring against tariff items 7404 00 12, 7404 00 19 and 7404 00 22, the entry "Free" shall be substituted;

(*19*) in Chapter 80,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 8001, the entry "Free", shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8002, the entry "Free", shall be substituted;

(*20*) in Chapter 81,—

(*i*) for the entry in column (4) occurring against tariff items 8101 94 00, 8101 97 00, 8102 94 00, 8102 97 00 , 8103 20 10, 8103 20 90, 8103 30 00, 8105 20 20, 8105 30 00, 8106 10 10, 8106 90 10, 8109 21 00, 8109 31 00, 8109 39 00, 8110 10 00, 8110 20 00, 8112 12 00, 8112 13 00, 8112 31 10, 8112 31 20, 8112 31 30, 8112 41 10, 8112 41 20, 8112 61 00, 8112 69 10 and 8112 69 20, the entry "Free" shall be substituted;

(*ii*) in the entry in column (2) occurring against heading 8112, for the brackets and words "(Columbium and)", the brackets and words "(columbium), and" shall be substituted;

(*21*) in Chapter 85,—

(*i*) in Sub-heading Note 2, for the brackets, figures and words "50 × 103 Gy(silicon) (5 × 106 RAD (silicon))", the brackets, figures and words "50 × 10^3 Gy(silicon) (5 × 10^6 RAD (silicon))" shall be substituted;

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(*ii*) for the entry in column (4) occurring against tariff items 8541 42 00, 8541 43 00 and 8541 49 00 the entry "20%" shall be substituted;

(*22*) in Chapter 87,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 8702, the entry "20%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "70%" shall be substituted;

(*iii*) for the entry in column (4) occurring against the heading 8704, the entry "20%" shall be substituted;

(*iv*) for the entry in column (4) occurring against the heading 8711, the entry "70%" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 8712 00 10, the entry "20%" shall be substituted;

(*23*) in Chapter 89, for the entry in column (4) occurring against all the tariff items of heading 8903, the entry "20%" shall be substituted;

(*24*) in Chapter 90, for the entry in column (4) occurring against tariff item 9028 30 10, the entry "20%" shall be substituted;

(*25*) in Chapter 94, for the entry in column (4) occurring against all the tariff items of headings 9401, 9403, 9404 and 9405, the entry "20%" shall be substituted;

(*26*) in Chapter 95, for the entry in column (4) occurring against tariff item 9503 00 91, the entry "20%" shall be substituted;

(*27*) in Chapter 98,—

(*i*) for the entry in column (4) occurring against tariff item 9802 00 00, the entry "70%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 9803 00 00, the entry "70%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "20%" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE APPROPRIATION (NO. 3) ACT, 2025

No. 8 of 2025

[29*th March,* 2025.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2025-26.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 3) Act, 2025.

Issue of Rs. 15477959,08,00,000 out of the Consolidated Fund of India for the financial year 2025-26.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred fifty-four lakh seventy-seven thousand nine hundred fifty-nine crore and eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2025-26 in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries or Departments in the Schedule.

4. References to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare……..	Revenue	235044,56,00,000	..	235044,56,00,000
		Capital	87,87,00,000	..	87,87,00,000
2	Department of Agricultural Research and Education….	Revenue	10462,06,00,000	..	10462,06,00,000
		Capital	4,33,00,000	..	4,33,00,000
3	Atomic Energy……...	Revenue	22663,70,00,000	*4,59,00,000*	22668,29,00,000
		Capital	14814,64,00,000	..	14814,64,00,000
4	Ministry of AYUSH……...	Revenue	3937,45,00,000	..	3937,45,00,000
		Capital	55,45,00,000	..	55,45,00,000
5	Department of Chemicals and Petrochemicals……...	Revenue	192,07,00,000	..	192,07,00,000
		Capital	1,98,00,000	..	1,98,00,000
6	Department of Fertilizers……	Revenue	184067,26,00,000	..	184067,26,00,000
		Capital	15,18,00,000	..	15,18,00,000
7	Department of Pharmaceuticals……..	Revenue	5267,16,00,000	..	5267,16,00,000
		Capital	1,56,00,000	..	1,56,00,000
8	Ministry of Civil Aviation……..	Revenue	2330,31,00,000	..	2330,31,00,000
		Capital	70,00,00,000	..	70,00,00,000
9	Ministry of Coal……..……..	Revenue	1249,00,00,000	..	1249,00,00,000
		Capital	2,20,00,000	..	2,20,00,000
10	Department of Commerce……..	Revenue	5246,59,00,000	*40,00,000*	5246,99,00,000
		Capital	54,00,00,000	..	54,00,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	7452,93,00,000	..	7452,93,00,000
		Capital	5692,13,00,000	..	5692,13,00,000
12	Department of Posts……...	Revenue	40126,58,00,000	*2,04,00,000*	40128,62,00,000
		Capital	958,35,00,000	..	958,35,00,000
13	Department of Telecommunications……..	Revenue	35851,50,00,000	..	35851,50,00,000
		Capital	73784,76,00,000	..	73784,76,00,000
14	Department of Consumer Affairs……...	Revenue	4332,50,00,000	..	4332,50,00,000
		Capital	84,42,00,000	..	84,42,00,000
15	Department of Food and Public Distribution……	Revenue	211386,14,00,000	..	211386,14,00,000
		Capital	50020,23,00,000	..	50020,23,00,000
16	Ministry of Cooperation…….	Revenue	1184,68,00,000	..	1184,68,00,000
		Capital	1,61,00,000	..	1,61,00,000
17	Ministry of Corporate Affairs…….	Revenue	11469,86,00,000	..	11469,86,00,000
		Capital	116,33,00,000	..	116,33,00,000
18	Ministry of Culture……..	Revenue	3168,51,00,000	..	3168,51,00,000
		Capital	192,45,00,000	..	192,45,00,000
19	Ministry of Defence (Civil)……	Revenue	46994,54,00,000	*81,00,000*	46995,35,00,000
		Capital	12453,12,00,000	*50,00,00,000*	12503,12,00,000
20	Defence Services (Revenue)……..	Revenue	318768,86,00,000	*115,82,00,000*	318884,68,00,000
21	Capital Outlay on Defence Services……..	Capital	179896,30,00,000	*103,70,00,000*	180000,00,00,000
22	Defence Pensions……..	Revenue	168793,78,00,000	*1,22,00,000*	168795,00,00,000
23	Ministry of Development of North Eastern Region…...	Revenue	1882,76,00,000	..	1882,76,00,000
		Capital	4032,24,00,000	..	4032,24,00,000
24	Ministry of Earth Sciences…….	Revenue	2779,05,00,000	..	2779,05,00,000
		Capital	879,03,00,000	..	879,03,00,000
25	Department of School Education and Literacy……...	Revenue	142695,30,00,000	..	142695,30,00,000
		Capital	80,00,000	..	80,00,000
26	Department of Higher Education……	Revenue	69064,94,00,000	..	69064,94,00,000
		Capital	10,27,00,000	..	10,27,00,000
27	Ministry of Electronics and Information Technology…	Revenue	25583,11,00,000	..	25583,11,00,000
		Capital	443,14,00,000	..	443,14,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
28	Ministry of Environment, Forests and Climate Change....	Revenue	3920,07,00,000	..	3920,07,00,000
		Capital	136,00,00,000	..	136,00,00,000
29	Ministry of External Affairs……...	Revenue	19519,74,00,000	..	19519,74,00,000
		Capital	996,88,00,000	..	996,88,00,000
30	Department of Economic Affairs……...	Revenue	2987,75,00,000	..	2987,75,00,000
		Capital	110884,50,00,000	..	110884,50,00,000
31	Department of Expenditure……	Revenue	540,52,00,000	..	540,52,00,000
		Capital	63,31,00,000	..	63,31,00,000
32	Department of Financial Services……..	Revenue	1620,01,00,000	..	1620,01,00,000
		Capital	68,14,00,000	..	68,14,00,000
33	Department of Public Enterprises……...	Revenue	28,60,00,000	..	28,60,00,000
		Capital	57,00,000	..	57,00,000
34	Department of Investment and Public Asset Management (DIPAM)……	Revenue	55,43,00,000	..	55,43,00,000
		Capital	1,70,00,000	..	1,70,00,000
35	Department of Revenue…….	Revenue	133271,01,00,000	..	133271,01,00,000
		Capital	609,24,00,000	..	609,24,00,000
36	Direct Taxes ……..	Revenue	9473,29,00,000	..	9473,29,00,000
		Capital	1427,16,00,000	..	1427,16,00,000
37	Indirect Taxes…….	Revenue	40904,73,00,000	..	40904,73,00,000
		Capital	1984,60,00,000	..	1984,60,00,000
38	Indian Audit and Accounts Department…….	Revenue	6332,78,00,000	*298,36,00,000*	6631,14,00,000
		Capital	170,85,00,000	*3,24,00,000*	174,09,00,000
	CHARGED.—*Interest Payments*……...	Revenue	..	*1352307,47,00,000*	1352307,47,00,000
	CHARGED.—*Repayment of Debt*…….	Capital	..	*9038648,16,00,000*	9038648,16,00,000
41	Pensions……..	Revenue	97686,00,00,000	*500,00,00,000*	98186,00,00,000
42	Transfers to States……..	Revenue	45440,01,00,000	*132767,00,00,000*	178207,01,00,000
		Capital	..	*192830,00,00,000*	192830,00,00,000
43	Department of Fisheries……	Revenue	2681,05,00,000	..	2681,05,00,000
		Capital	22,62,00,000	..	22,62,00,000
44	Department of Animal Husbandry and Dairying……...	Revenue	4469,45,00,000	..	4469,45,00,000
		Capital	585,95,00,000	..	585,95,00,000
45	Ministry of Food Processing Industries……..	Revenue	5264,96,00,000	..	5264,96,00,000
		Capital	2,64,00,000	..	2,64,00,000
46	Department of Health and Family Welfare……	Revenue	119435,36,00,000	..	119435,36,00,000
		Capital	3624,44,00,000	..	3624,44,00,000
47	Department of Health Research…….	Revenue	3899,43,00,000	..	3899,43,00,000
		Capital	1,26,00,000	..	1,26,00,000
48	Ministry of Heavy Industries……..	Revenue	7178,23,00,000	..	7178,23,00,000
		Capital	502,00,00,000	..	502,00,00,000
49	Ministry of Home Affairs……...	Revenue	4161,22,00,000	..	4161,22,00,000
		Capital	395,97,00,000	..	395,97,00,000
50	Cabinet……	Revenue	765,72,00,000	..	765,72,00,000
		Capital	6396,84,00,000	..	6396,84,00,000
51	Police……..	Revenue	144857,12,00,000	*9,04,00,000*	144866,16,00,000
		Capital	16572,14,00,000	*7,07,00,000*	16579,21,00,000
52	Andaman and Nicobar Islands……...	Revenue	5711,96,00,000	*2,00,000*	5711,98,00,000
		Capital	555,08,00,000	..	555,08,00,000
53	Chandigarh……	Revenue	5647,76,00,000	*537,42,00,000*	6185,18,00,000
		Capital	795,00,00,000	*3,00,00,000*	798,00,00,000
54	Dadra and Nagar Haveli and Daman and Diu……	Revenue	1712,50,00,000	..	1712,50,00,000
		Capital	1070,00,00,000	..	1070,00,00,000
55	Ladakh……	Revenue	2460,25,00,000	..	2460,25,00,000
		Capital	2242,15,00,000	..	2242,15,00,000
56	Lakshadweep……..	Revenue	1322,54,00,000	..	1322,54,00,000
		Capital	290,37,00,000	..	290,37,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
57	Transfers to Delhi.....	Revenue	968,01,00,000	..	968,01,00,000
		Capital	380,00,00,000	..	380,00,00,000
58	Transfers to Jammu and Kashmir.....	Revenue	41000,07,00,000	..	41000,07,00,000
59	Transfers to Puducherry.....	Revenue	3432,19,00,000	..	3432,19,00,000
		Capital	1,00,000	..	1,00,000
60	Ministry of Housing and Urban Affairs.....	Revenue	59158,46,00,000	*164,15,00,000*	59322,61,00,000
		Capital	42552,75,00,000	*42,95,00,000*	42595,70,00,000
61	Ministry of Information and Broadcasting.....	Revenue	4314,59,00,000	..	4314,59,00,000
		Capital	43,79,00,000	..	43,79,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation.....	Revenue	32607,40,00,000	..	32607,40,00,000
		Capital	558,50,00,000	..	558,50,00,000
63	Department of Drinking Water and Sanitation.....	Revenue	74224,82,00,000	..	74224,82,00,000
		Capital	1,20,00,000	..	1,20,00,000
64	Ministry of Labour and Employment.....	Revenue	32606,92,00,000	..	32606,92,00,000
		Capital	39,27,00,000	..	39,27,00,000
65	Law and Justice.....	Revenue	5007,22,00,000	..	5007,22,00,000
		Capital	191,02,00,000	..	191,02,00,000
66	Election Commission.....	Revenue	302,98,00,000	..	302,98,00,000
		Capital	2,00,00,000	..	2,00,00,000
	CHARGED.—*Supreme Court of India*.....	Revenue	..	*490,58,00,000*	490,58,00,000
		Capital	..	*56,57,00,000*	56,57,00,000
68	Ministry of Micro, Small and Medium Enterprises.....	Revenue	22452,42,00,000	..	22452,42,00,000
		Capital	715,73,00,000	..	715,73,00,000
69	Ministry of Mines.....	Revenue	3458,91,00,000	..	3458,91,00,000
		Capital	79,09,00,000	..	79,09,00,000
70	Ministry of Minority Affairs.....	Revenue	3346,28,00,000	..	3346,28,00,000
		Capital	3,72,00,000	..	3,72,00,000
71	Ministry of New and Renewable Energy.....	Revenue	31742,18,00,000	..	31742,18,00,000
		Capital	7,20,00,000	..	7,20,00,000
72	Ministry of Panchayati Raj.....	Revenue	1170,90,00,000	..	1170,90,00,000
		Capital	14,10,00,000	..	14,10,00,000
73	Ministry of Parliamentary Affairs.....	Revenue	59,90,00,000	..	59,90,00,000
		Capital	6,66,00,000	..	6,66,00,000
74	Ministry of Personnel, Public Grievances and Pensions	Revenue	2377,51,00,000	*31,18,00,000*	2408,69,00,000
		Capital	232,63,00,000	*15,14,00,000*	247,77,00,000
	CHARGED.—*Central Vigilance Commission*.....	Revenue	..	*50,45,00,000*	50,45,00,000
		Capital	..	*1,62,00,000*	1,62,00,000
76	Ministry of Petroleum and Natural Gas.....	Revenue	14379,80,00,000	..	14379,80,00,000
		Capital	12323,13,00,000	..	12323,13,00,000
77	Ministry of Planning.....	Revenue	972,35,00,000	..	972,35,00,000
		Capital	33,71,00,000	..	33,71,00,000
78	Ministry of Ports, Shipping and Waterways.....	Revenue	2184,23,00,000	..	2184,23,00,000
		Capital	1851,35,00,000	..	1851,35,00,000
79	Ministry of Power.....	Revenue	22388,67,00,000	..	22388,67,00,000
		Capital	658,41,00,000	..	658,41,00,000
	CHARGED.—*Staff, Household and Allowances of the President*.....	Revenue	..	*125,63,00,000*	125,63,00,000
		Capital	..	*16,20,00,000*	16,20,00,000
81	Lok Sabha.....	Revenue	876,54,00,000	*1,56,00,000*	878,10,00,000
		Capital	24,90,00,000	..	24,90,00,000
82	Rajya Sabha.....	Revenue	398,37,00,000	*2,52,00,000*	400,89,00,000
		Capital	13,00,00,000	..	13,00,00,000
83	Secretariat of the Vice-President.....	Revenue	12,11,00,000	..	12,11,00,000
		Capital	31,00,000	..	31,00,000
	CHARGED.—*Union Public Service Commission*.....	Revenue	..	*414,12,00,000*	414,12,00,000
		Capital	..	*21,64,00,000*	21,64,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
85	Ministry of Railways……..	Revenue	375536,49,00,000	*496,70,00,000*	376033,19,00,000
		Capital	443974,81,00,000	*302,75,00,000*	444277,56,00,000
86	Ministry of Road Transport and Highways……	Revenue	30047,98,00,000	..	30047,98,00,000
		Capital	332320,18,00,000	*5,00,00,000*	332325,18,00,000
87	Department of Rural Development……	Revenue	286750,29,00,000	..	286750,29,00,000
		Capital	4,24,00,000	..	4,24,00,000
88	Department of Land Resources……..	Revenue	4771,18,00,000	*10,01,00,000*	4781,19,00,000
		Capital	1,01,00,000	..	1,01,00,000
89	Department of Science and Technology……	Revenue	8413,05,00,000	..	8413,05,00,000
		Capital	20095,85,00,000	..	20095,85,00,000
90	Department of Biotechnology……	Revenue	3446,64,00,000	..	3446,64,00,000
91	Department of Scientific and Industrial Research……..	Revenue	6656,17,00,000	..	6656,17,00,000
		Capital	1,61,00,000	..	1,61,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	8217,04,00,000	..	8217,04,00,000
		Capital	83,06,00,000	..	83,06,00,000
93	Department of Social Justice and Empowerment……..	Revenue	14152,84,00,000	..	14152,84,00,000
		Capital	11,58,00,000	..	11,58,00,000
94	Department of Empowerment of Persons with Disabilities……..	Revenue	1273,80,00,000	..	1273,80,00,000
		Capital	1,20,00,000	..	1,20,00,000
95	Department of Space……..	Revenue	7311,97,00,000	*60,00,000*	7312,57,00,000
		Capital	6103,23,00,000	*40,00,000*	6103,63,00,000
96	Ministry of Statistics and Programme Implementation…	Revenue	5426,19,00,000	..	5426,19,00,000
		Capital	44,87,00,000	..	44,87,00,000
97	Ministry of Steel……..	Revenue	364,22,00,000	..	364,22,00,000
		Capital	2997,78,00,000	..	2997,78,00,000
98	Ministry of Textiles……	Revenue	5252,89,00,000	..	5252,89,00,000
		Capital	19,11,00,000	..	19,11,00,000
99	Ministry of Tourism……..	Revenue	2534,94,00,000	..	2534,94,00,000
		Capital	6,13,00,000	..	6,13,00,000
100	Ministry of Tribal Affairs……..	Revenue	8624,42,00,000	*6269,66,00,000*	14894,08,00,000
		Capital	31,73,00,000	..	31,73,00,000
101	Ministry of Women and Child Development……	Revenue	27384,99,00,000	..	27384,99,00,000
		Capital	4,70,00,000	..	4,70,00,000
102	Ministry of Youth Affairs and Sports……..	Revenue	3788,49,00,000	..	3788,49,00,000
		Capital	5,81,00,000	..	5,81,00,000
	TOTAL:		4751250,29,00,000	*10726708,79,00,000*	15477959,08,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE RAILWAYS (AMENDMENT) ACT, 2025

No. 9 of 2025

[29*th March,* 2025.]

An Act further to amend the Railways Act, 1989.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Railways (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

24 of 1989.

Amendment of section 2.

2. In section 2 of the Railways Act, 1989 (hereinafter referred to as the principal Act), after clause (*1A*), the following clause shall be inserted, namely:—

'(*1B*) "Board" means the Railway Board constituted under sub-section (*1*) of section 2A;'.

Insertion of new Chapter IA.

3. After Chapter I of the principal Act, the following Chapter shall be inserted, namely:—

"CHAPTER IA

RAILWAY BOARD

Railway Board.

2A. (*1*) There shall be constituted a body to be known as the Railway Board to exercise the powers conferred upon, and to perform the functions assigned to it under this Act and the Railway Board constituted under the Resolution of the Government of India, Public Works Department No. 256G, dated the 18th February, 1905, with its composition as revised from time to time, shall be deemed to be the Railway Board constituted under this Act.

(*2*) The Central Government may, by notification, invest the Railway Board, either absolutely or subject to any conditions, with all or any of the powers or functions of the Central Government under this Act with respect to all or any Railways.

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(*3*) The qualification, experience and terms and conditions of appointment of the Chairman and the other Members of the Board and the manner of filling up the said posts shall be such as may be prescribed.

(*4*) The Board shall consist of such number of Members as may be prescribed.

(*5*) The Board shall be provided with a Secretary and such officers and other employees as may be necessary to exercise such powers and discharge such duties under this Act and all correspondence shall be addressed to the Secretary to the Board.

(*6*) The terms and conditions of service of the Secretary and other officers and employees of the Board shall be such as may be prescribed.

(*7*) The Chairman and Members of the Board appointed under the Resolution of the Government of India, Public Works Department No. 256G, dated the 18th February, 1905, with its composition as revised from time to time and the Secretary, officers and other employees appointed to the Board before the commencement of the Railways (Amendment) Act, 2025, shall be deemed to have been appointed under this Act:

Provided that the terms and conditions of service of the Chairman, Members, Secretary, officers and other employees of the Board holding the office as such immediately before the commencement of the Railways (Amendment) Act, 2025 shall not be varied to their disadvantage after their appointment.

Mode of signifying communications from Board.

2B. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction, to be given or signified on the part of the Board, for any of the purposes of, or in relation to, any powers or functions with which it may be invested by notification under sub-section (*2*) of section 2A, shall be sufficient and binding if in writing signed by the Secretary to the Board, or by any other person authorised by the said Board to act in its behalf in respect of the matters to which such authorisation may relate; and the Board shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.”.

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Amendment of section 200.

4. In section 200 of the principal Act,—

(*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

9 of 1890.
4 of 1905.

"(*1*) The Indian Railways Act, 1890 and the Indian Railway Board Act, 1905 are hereby repealed.";

(*ii*) in sub-section (*2*),—

9 of 1890.
4 of 1905.

(*a*) in the opening portion, for the words, figures and brackets "the Indian Railways Act, 1890 (hereinafter referred to as the repealed Act)", the words, figures and brackets "the Indian Railways Act, 1890 and the Indian Railway Board Act, 1905 (hereinafter referred to as the repealed Acts)" shall be substituted;

(*b*) in clause (*a*), for the words "the repealed Act", the words "the repealed Acts" shall be substituted;

9 of 1890.

(*c*) in clause (*b*), for the words "the repealed Act", at both the places where they occur, the words and figures "the Indian Railways Act, 1890" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE DISASTER MANAGEMENT (AMENDMENT) ACT, 2025

No. 10 of 2025

[29*th March,* 2025.]

An Act to amend the Disaster Management Act, 2005.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Disaster Management (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In section 2 of the Disaster Management Act, 2005 (hereinafter referred to as the principal Act), 53 of 2005.—

(*i*) in clause (*d*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the removal of doubts, it is hereby clarified that the expression "man made causes" does not include any law and order related matter or situation, or any situation arising from a law and order related matter or situation;';

(*ii*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "disaster database" means a database which includes disaster assessment, fund allocation detail, expenditure, preparedness and mitigation plan, risk register according to type and severity of risk and such other relevant matters, in accordance with such policy, as may be determined by the Central Government;';

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(*iii*) in clause (*e*),—

(*a*) in sub-clause (*viii*), for the words "rehabilitation and reconstruction", the words "rehabilitation, recovery and reconstruction" shall be substituted;

(*b*) the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this clause, the expression "disaster management" is inclusive of "disaster risk reduction", that is, the practice of reducing disaster risk through systematic effort to analyse and manage the causal facts of disaster through—

(*i*) reduced exposure to hazard;

(*ii*) reduced vulnerability of people, property, infrastructure, economic activity, environmental and natural resource; and

(*iii*) improved preparedness, resilience and capacity to manage and respond to adverse event;';

(*iv*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "disaster risk" means the potential loss of life, injury, destroyed or damaged property, infrastructure and assets, economic and social disruption and environmental degradation, which could occur to a system, society or a community in a specific period of time, determined probabilistically as a function of hazard, exposure, vulnerability and capacity.

Explanation.—For the purposes of this Act, the expression "infrastructure" refers to physical structures, facilities, networks, systems and assets, which provide services that are essential to the social, ecological and economic functioning of a community or society;';

(*v*) after clause (*g*), the following clauses shall be inserted, namely:—

'(*ga*) "evacuation" means moving people or assets temporarily to safer places before, during or after the occurrence of a hazardous event;

(*gb*) "exposure" means the situation of people, buildings, infrastructure, production capacities and other tangible human assets, the environment and natural resources located in hazard-prone areas.

Explanation.—For the purposes of this clause, the expression "hazard-prone areas" means those locations where different hazards are known to have occurred or likely to occur;

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(*gc*) "hazard" means a process or phenomenon relating to a disaster that may cause—

(*a*) loss of life;

(*b*) injury or other health impacts;

(*c*) damage to property, buildings and infrastructure;

(*d*) social and economic disruption; or

(*e*) environmental degradation;

(*gd*) "High Level Committee" means the Committee constituted under section 8B;';

(*vi*) in clause (*h*), after the words "Zila Parishad", the words "or Autonomous District Council" shall be inserted;

(*vii*) in clause (*i*), after the word "situation", the words "including the provisioning of disaster-resilient infrastructure" shall be inserted;

(*viii*) after clause (*j*), the following clause shall be inserted, namely:—

'(*ja*) "National Crisis Management Committee" means the Committee constituted under section 8A;';

(*ix*) after clause (*l*), the following clause shall be inserted, namely:—

'(*la*) "National Policy" means a statement of guiding principles, and broad course of actions adopted by the Government at the national and state level in pursuit of,—

(*a*) national objectives of reducing disaster risk and loss;

(*b*) improving preparedness; and

(*c*) ensuring resilient recovery from disaster;';

(*x*) for clause (*m*), the following clause shall be substituted, namely:—

'(*m*) "preparedness" means the knowledge and capacity of Government, response and recovery organisation, community and individual to anticipate, respond to and recover from threatening disaster situation or disaster;';

(*xi*) after clause (*n*), the following clause shall be inserted, namely:—

'(*na*) "prevention" means activity and measure to avoid potential adverse impact of disaster;';

(*xii*) for clause (*o*), the following clauses shall be substituted, namely:—

'(*o*) "reconstruction" means rebuilding and restoration of infrastructure, service, building and facility required for the functioning of a community affected by a disaster;

(*oa*) "recovery" means the restoration or improvement of economic, physical, social, cultural and environmental assets, system and activity, of a disaster-affected community;

(*ob*) "rehabilitation" means the restoration of basic service, facility and capacity for the functioning of a disaster-affected community;

(*oc*) "resilience" means the ability of a system, community or society exposed to hazards to resist, absorb, respond to and recover from the effects of a hazard in a timely and efficient manner and the expression "resilient" shall be construed accordingly;';

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(*xiii*) after clause (*p*), the following clause shall be inserted, namely:—

'(*pa*) "response" means the action taken directly before, during or after a disaster in order to save lives, reduce injury and health impact, ensure public safety and meet the basic subsistence needs of the people affected;';

(*xiv*) after clause (*t*), the following clauses shall be inserted, namely:—

'(*u*) "Urban Authority" means the Urban Disaster Management Authority constituted under sub-section (*1*) of section 41A;

(*v*) "Urban Plan" means the plan for disaster management, prepared by the Urban Authority under sub-section (*4*) of section 41A;

(*w*) "vulnerability" means the conditions determined by physical, social, economic and environmental factor or process which increase the susceptibility of an individual, a community, asset, infrastructure or system to the impact of hazard.'.

Amendment of section 3.

3. In section 3 of the principal Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) The day-to-day functions of the National Authority shall be performed by the Vice-Chairperson and in the absence of the Vice-Chairperson, by a member designated by the Chairperson or, as the case may be, the Vice-Chairperson, of the National Authority.".

Substitution of new section for section 5.

4. For section 5 of the principal Act, the following section shall be substituted, namely:—

Appointment of officers and other employees of National Authority.

"5. (*1*) The National Authority may, with the previous approval of the Central Government, specify the number, nature and category of officers and other employees, as is necessary to carry out its functions.

(*2*) The National Authority may also appoint experts and consultants as necessary to perform its functions.

(*3*) The salaries and allowances payable to, and other terms and conditions of service of officers, other employees, experts and consultants of the National Authority, shall be such as may be prescribed by the Central Government.".

Amendment of section 6.

5. In section 6 of the principal Act, in sub-section (*2*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) coordinate the preparation and approval of the National Plan;";

(*ii*) in clause (*i*), after the words "take such other measures", the words "which includes providing technical guidance to State Governments and State Authorities" shall be inserted;

(*iii*) after clause (*j*), the following clauses shall be inserted, namely:—

'(*k*) coordinate and monitor the implementation of the National Policy;

(*l*) lay down guidelines for preparing disaster management plan by different Ministries or Departments of the Central Government and the State Authorities;

(*m*) provide necessary technical guidance to the State Governments and the State Authorities for preparing their disaster management plans in accordance with the guidelines laid down by it;

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(*n*) provide necessary advice and technical guidance to different Ministries or Departments and agencies of the Government of India, and the State Governments regarding mitigation, preparedness, and recovery and reconstruction measures;

(*o*) take stock of the entire range of disaster risks in the country periodically, including emerging disaster risks, and issue updated guidance for their mitigation.

Explanation.—For the purposes of this clause, it is hereby clarified that the expression "emerging disaster risks" refer to risks of those disasters that may not have taken place, but may occur in future due to extreme climate events and other factors as may be determined by the National Authority;

(*p*) plan and coordinate specialised training programmes for disaster management for different levels of officers, employees and voluntary rescue workers;

(*q*) provide necessary technical guidance or give advice to the State Authorities, District Authorities and Urban Authorities for carrying out their functions under this Act;

(*r*) promote general education and awareness in relation to disaster management;

(*s*) monitor the implementation of the guidelines laid down by the National Authority for integrating disaster prevention and mitigation measures in the development plans and projects of Ministries or Departments of the Government of India;

(*t*) undertake disaster preparedness assessment of each State periodically, in line with the National Plan and the guidelines laid down by it;

(*u*) undertake in the aftermath of severe disaster in any State, post disaster audit of preparedness and response activities of the State;

(*v*) create a national disaster database in accordance with such policy as may be determined by the Central Government;

(*w*) recommend guidelines for the minimum standards of relief to be provided to persons affected by disaster, which may include,—

(*i*) the minimum requirements to be provided in the relief camps in relation to shelter, food, drinking water, medical cover and sanitation;

(*ii*) the special provision to be made for widows and orphans;

(*iii*) *ex gratia* assistance on account of loss of life as also assistance on account of damage to houses and for restoration of means of livelihood; and

(*iv*) such other reliefs as the National Authority may deem appropriate.'.

Insertion of new sections 8A and 8B.

6. After section 8 of the principal Act, the following sections shall be inserted, namely:—

National Crisis Management Committee.

"8A. (*1*) The National Crisis Management Committee constituted by the Government of India prior to the commencement of the Disaster Management (Amendment) Act, 2025, shall be the National Crisis Management Committee for the purposes of this Act and act as the nodal body to deal with the major disasters which have serious or national ramifications.

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(*2*) The National Crisis Management Committee referred to in sub-section (*1*) shall consist of the Cabinet Secretary as Chairperson and such other members as may be notified by the Central Government.

(*3*) The Chairperson of the National Crisis Management Committee may invite any other officer of the Central Government or a State Government for taking part in any meeting of such Committee and shall exercise such powers and perform such functions as the Central Government may determine.

(*4*) The procedure to be followed by the National Crisis Management Committee, in exercise of its powers and discharge of its functions, shall be such as may be prescribed by the Central Government.

High Level Committee.

8B. (*1*) The High Level Committee constituted by the Government of India prior to the commencement of the Disaster Management (Amendment) Act, 2025, shall be the High Level Committee for the purposes of this Act which shall provide the financial assistance as envisaged under section 46 to the State Governments in the event of a disaster and approve the financial assistance for mitigation needs under section 47.

(*2*) The High Level Committee referred to in sub-section (*1*) shall consist of the Minister in-charge of the Ministry or Department of the Central Government having administrative control over the disaster management as the Chairperson and such other members as may be notified by the Central Government.".

Amendment of section 10.

7. In section 10 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

'(*2*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the National Executive Committee may,—

(*a*) act as the coordinating body for disaster management;

(*b*) monitor the implementation of the National Plan and the plans prepared by the Ministries or Departments of the Government of India;

(*c*) monitor, coordinate and give directions regarding the mitigation and preparedness measures to be taken by different Ministries or Departments and agencies of the Government of India;

(*d*) evaluate the preparedness at all governmental levels for the purpose of responding to any threatening disaster situation or disaster and provide necessary advice, where necessary, for enhancing such preparedness;

(*e*) coordinate response in the event of any threatening disaster situation or disaster;

(*f*) lay down guidelines, or give directions to, Ministries or Departments of the Government of India, the State Governments and the State Authorities concerned regarding measures to be taken by them in response to any threatening disaster situation or disaster;

(*g*) require any Ministry or Department or agency of the Government to make available to the Central Government or State Government such men or material resources as are available with it for the purposes of emergency response, rescue and relief;

(*h*) advise, assist and coordinate the activities of the Ministries or Departments of the Government of India, State Governments, statutory bodies, other governmental or non-governmental organisations and others engaged in disaster management;

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(*i*) in the event of a disaster or a threatening disaster situation affecting more than one State, issue directions for:—

(*i*) coordination between the States concerned;

(*ii*) containment measures as deemed necessary;

(*iii*) monitoring and forecasting the effects of the disaster across multiple States;

(*iv*) deployment of specialised teams, material resources and equipment;

(*v*) requisitioning of necessary resources and technical capacities from public and private entities and their deployment towards reducing the impact of the disaster;

(*vi*) adequate public awareness measures; and

(*vii*) coordination of support to individuals and communities affected by containment measures; and

(*j*) perform such other functions as it may deem appropriate.

Explanation.—For the purposes of this section, it is hereby clarified that the expression "containment measures" means the actions and strategies adopted at the individual, community, district, State, multi-State or national levels aimed at controlling or slowing the spread of a disaster from its initial focal area.'.

Amendment of section 11.

8. In section 11 of the principal Act,—

(*i*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The National Authority shall coordinate, in consultation with the Central Government and the State Governments and other stakeholders in the field of disaster management, for preparation and approval of the National Plan having regard to the National Policy.";

(*ii*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The National Authority shall review the National Plan once in every three years and update at least once in every five years.".

Omission of sections 12 and 13.

9. Sections 12 and 13 of the principal Act shall be omitted.

Amendment of section 18.

10. In section 18 of the principal Act, in sub-section (*2*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) coordinate the preparation, and approve the State Plan in accordance with the guidelines laid down by the National Authority;";

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) approve the District Plan and Urban Plan, prepared by the District Authorities and Urban Authorities respectively, in accordance with the National Plan and State Plan;";

(*iii*) after clause (*h*), the following clauses shall be inserted, namely:—

"(*i*) take stock of the entire range of disaster risks in the State, periodically including emerging disaster risks, and take necessary measures for their mitigation;

(*j*) coordinate and monitor the implementation of the National Policy, the National Plan and the State Plan;

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(*k*) lay down guidelines for preparation of disaster management plan by the Departments of the Government of the State, the District Authorities and the Urban Authorities;

(*l*) promote general education, awareness and community training in regard to the forms of disasters to which different parts of the State are vulnerable and the measures that may be taken by such community to prevent the disaster, mitigate and respond to such disaster;

(*m*) provide necessary technical assistance or give advice to the District Authorities, local authorities and Urban Authorities for carrying out their functions effectively;

(*n*) provide information to the National Authority relating to different aspects of disaster management;

(*o*) lay down guidelines for standards of relief to persons affected by disasters in the State:

Provided that such standards shall in no case be less than the minimum standards in the guidelines laid down by the National Authority in this regard;

(*p*) maintain the State disaster database and provide inputs to the National disaster database.".

Omission of section 19.

11. Section 19 of the principal Act shall be omitted.

Amendment of section 20.

12. In section 20 of the principal Act, in sub-section (*2*), after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) the Director General of Police of the State shall be member of the State Executive Committee, *ex officio*.".

Amendment of section 22.

13. In section 22 of the principal Act, in sub-section (*2*),—

(*i*) clauses (*a*) and (*c*) shall be omitted;

(*ii*) in clause (*d*), for the words "and District Authorities", the words ", the District Authorities and the Urban Authorities" shall be substituted;

(*iii*) clause (*i*) shall be omitted;

(*iv*) in clause (*j*), after the words "District Authorities", the words ", Urban Authorities," shall be inserted;

(*v*) clause (*k*) shall be omitted;

(*vi*) in clause (*m*), for the words "District Authority or the local authority", the words "District Authority, Urban Authority or the local authority" shall be substituted;

(*vii*) clause (*n*) shall be omitted.

Amendment of section 23.

14. In section 23 of the principal Act,—

(*i*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The State Authority shall coordinate the preparation of the State Plan having regard to the National Plan and guidelines laid down by the National Authority, and in consultation with local authorities, District Authorities, Urban Authorities and the people's representatives as the State Authority may deem fit.";

(*ii*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The State Plan shall be approved by the State Authority.";

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(*iii*) in sub-section (*4*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) the exposure of different parts of the State to different hazards and vulnerability of its people, assets, infrastructure, livelihood and economic activity to those hazards;";

(*iv*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) The State Authority shall review the State Plan once in every three years and update atleast once in every five years.".

Amendment of section 24.

15. In section 24 of the principal Act, in clause (*e*), after the words "any District Authority", the words ", any Urban Authority" shall be inserted.

Amendment of section 25.

16. In section 25 of the principal Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) not exceeding two other Members to be appointed by the State Government who may be taken from other district level officers, disaster management experts and civil society organisation.".

Amendment of section 31.

17. In section 31 of the principal Act, in sub-section (*4*), for the word "annually", the words "at least once in every two years or earlier as necessary" shall be substituted.

Amendment of section 35.

18. In section 35 of the principal Act, in sub-section (*2*),—

(*i*) in clause (*a*), for the words "coordination of actions", the words "coordinate and monitor actions" shall be substituted;

(*ii*) clauses (*b*) and (*d*) shall be omitted;

(*iii*) after clause (*h*), the following clause shall be inserted, namely:—

"(*ha*) notify the Ministries or Departments of the Government of India which shall have the responsibility for monitoring, early warning, prevention, mitigation, preparedness and capacity building with regard to disasters arising from various hazards;".

Amendment of section 36.

19. In section 36 of the principal Act,—

(*i*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) provide assistance to the National Authority and State Government for drawing up mitigation, preparedness and response plans, capacity building, data collection and identification and training of personnel in relation to disaster management;";

(*ii*) in clause (*g*), after sub-clause (*v*), the following sub-clauses shall be inserted, namely:—

"(*vi*) carrying out rescue and relief operations in the affected area;

(*vii*) assessing the damage from any disaster; and

(*viii*) carrying out the rehabilitation and re-construction;".

Amendment of section 38.

20. In section 38 of the principal Act, in sub-section (*2*),—

(*i*) in clause (*a*),—

(*a*) after the words "District Authorities", the words ", Urban Authorities" shall be inserted;

(*b*) for the words "local authority", the words "local authorities" shall be substituted;

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(*ii*) in clause (*b*), for the words "and the District Authorities", the words "the District Authorities and the Urban Authorities" shall be substituted;

(*iii*) in clause (*d*), for the words "and the District Plans", the words ", the District Plans and the Urban Plans" shall be substituted;

(*iv*) in clause (*i*), for the words "and the District Authorities", the words ", the District Authorities and the Urban Authorities" shall be substituted;

(*v*) after clause (*i*), the following clause shall be inserted, namely:—

"(*ia*) notify State-specific hazard-wise nodal Departments, which shall have the responsibility for monitoring, early warning, prevention, mitigation, preparedness and capacity building with regard to disasters arising from those State-specific hazards;";

(*vi*) in clause (*j*), for the words "or the District Authorities", the words ", the District Authorities or the Urban Authorities" shall be substituted;

(*vii*) for clause (*k*), the following clause shall be substituted, namely:—

"(*k*) provide recovery and reconstruction assistance to the victims of any disaster; and".

Amendment of section 39.

21. In section 39 of the principal Act,—

(*a*) in clause (*f*), for the words "and District Authorities", the words "District Authorities and Urban Authorities" shall be substituted;

(*b*) in clause (*g*), after the words "authorities at the district level", the words "and the Urban Plan by the Urban Authorities" shall be inserted;

(*c*) in clause (*h*), after the words "District Authorities", the words "or the Urban Authorities" shall be inserted.

Amendment of section 41.

22. In section 41 of the principal Act, in sub-section (*1*), after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) prepare a disaster management plan as referred to in section 32.".

Insertion of new section 41A.

23. After section 41 of the principal Act, the following section shall be inserted, namely:—

Urban Disaster Management Authority.

'41A. (*1*) The State Government may, by notification in the Official Gazette, constitute a separate Urban Disaster Management Authority for their State capitals and all cities having a Municipal Corporation, except for the National Capital Territory of Delhi and Union territory of Chandigarh.

(*2*) The Urban Authority constituted under sub-section (*1*) shall consist of the following, namely:—

(*i*) the Municipal Commissioner—Chairperson, *ex officio*;

(*ii*) the District Collector of the District concerned—Vice Chairperson, *ex officio*; and

(*iii*) such other members, with such pay and allowances as may be determined by the State Government—members.

(*3*) The Urban Authority may have a separate Secretariat at such place in the district as may be determined by the State Government.

(*4*) The Urban Authority shall be responsible for preparation of Urban Plan, which shall be approved by the State Authority.

(*5*) The Urban Authority shall be responsible for coordinating the implementation of the Urban Plan.

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(*6*) The other functions and powers and such other matters relating to the Urban Authority shall be such as may be prescribed by the State Government.

Explanation.—For the purposes of this section, the expression "Municipal Corporation" means a Municipal Corporation as referred to in clause (*c*) of article 243Q of the Constitution.'.

Substitution of new section for section 43.

24. For section 43 of the principal Act, the following section shall be substituted, namely:—

Officers, employees, experts and consultants of National Institute.

"43. (*1*) The Central Government shall provide the National Institute of Disaster Management with such officers, other employees and consultants, as it considers necessary, for carrying out its functions.

(*2*) The National Institute may recruit experts as per norms approved by the Central Government to perform such functions as provided in sub-section (*9*) of section 42.

(*3*) The salaries, allowances payable to officers and employees and the other terms and conditions of their service shall be such as may be prescribed.".

Amendment of Chapter VIII.

25. In Chapter VIII of the principal Act, for the heading, the heading "DISASTER RESPONSE FORCE" shall be substituted.

Insertion of new section 44A.

26. After section 44 of the principal Act, the following section shall be inserted, namely:—

State Disaster Response Force.

"44A. (*1*) The State Government may, by notification in the Official Gazette, constitute a State Disaster Response Force for the purpose of specialist response to a threatening disaster situation or disaster.

(*2*) Subject to the provisions of this Act, the State Disaster Response Force shall be constituted in such manner, with such functions and the terms and conditions of service of the members of such Force shall be such as may be prescribed by the State Government concerned.".

Amendment of section 46.

27. In section 46 of the principal Act,—

(*i*) in sub-section (*1*), for the words "for meeting any threatening disaster situation or disaster", the words "for meeting different aspects of disaster management" shall be substituted;

(*ii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Fund constituted under sub-section (*1*), shall be applied in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.".

Amendment of section 47.

28. In section 47 of the principal Act,—

(*i*) in sub-section (*1*), for the words "for projects exclusively for the purpose of mitigation", the words "for meeting disaster mitigation needs" shall be substituted;

(*ii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Fund constituted under sub-section (*1*), shall be applied in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.".

Amendment of section 48.

29. In section 48 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

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"(*2*) The State Government shall ensure that the funds established—

(*i*) under clauses (*a*) and (*c*) of sub-section (*1*) are available to the State Executive Committee and the State Authority respectively and are applied as per the guidelines issued by the Central Government in consultation with the National Authority;

(*ii*) under clauses (*b*) and (*d*) of sub-section (*1*) are available to the District Authority.".

Amendment of section 50.

30. In section 50 of the principal Act,—

(*i*) in the opening portion, after the words "or the District Authority", the words "or the Urban Authority" shall be inserted;

(*ii*) in clause (*b*), after the words "or District Authority", the words "or Urban Authority" shall be inserted.

Amendment of section 51.

31. In section 51 of the principal Act,—

(*i*) in clause (*a*), after the words "or District Authority", the words "or Urban Authority" shall be inserted;

(*ii*) in clause (*b*), after the words "or the District Authority", the words "or the Urban Authority" shall be inserted.

Amendment of section 52.

32. In section 52 of the principal Act, for the words "or the District Authority", the words ", the District Authority or the Urban Authority" shall be substituted.

Amendment of section 56.

33. Section 56 of the principal Act shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) Notwithstanding any action under sub-section (*1*), it shall be lawful for the State Government on its own or on the directions given by the Central Government to take such disciplinary action under the relevant rules, against any officer who ceases or refuses to perform or withdraws himself from the duties of his office or on grounds of insubordination or dereliction of duty during a disaster:

Provided that the action taken by the State Government shall not be inconsistent with the directions given by the Central Government.".

Amendment of section 59.

34. In section 59 of the principal Act, for the word and figures "and 56", the words, brackets and figures "and sub-section (*1*) of section 56" shall be substituted.

Amendment of section 60.

35. In section 60 of the principal Act, in clause (*a*) and clause (*b*), after the words "the District Authority", the words ", the Urban Authority" shall be inserted.

Insertion of new section 60A.

36. After section 60 of the principal Act, the following section shall be inserted, namely:—

Power of Central Government or State Government to take action in relation to nature of hazard and punishment for its contravention.

"60A.(*1*) The Central Government or the State Government may, by notification in the Official Gazette, require any person to take any action or refrain from taking any action, in relation to the nature of the hazard, which in the opinion of the Central Government or the State Government, as the case may be, is required for reducing the impact of a disaster.

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(*2*) Any notification issued under this section shall be valid for a period specified therein or six months, whichever is earlier.

(*3*) Whoever contravenes the provisions of this section shall be liable to pay a penalty as specified in the notification of the Central Government or the State Government, as the case may be:

Provided that the penalty referred to in this sub-section shall not exceed ten thousand rupees.".

Amendment of section 61.

37. In section 61 of the principal Act, the words "compensation and" shall be omitted.

Amendment of section 63.

38. In section 63 of the principal Act, after the words "or District Authority", the words "or Urban Authority" shall be inserted.

Amendment of section 64.

39. In section 64 of the principal Act, after the words "or the District Authority", the words "or the Urban Authority" shall be inserted.

Amendment of section 65.

40. In section 65 of the principal Act,—

(*i*) in sub-section (*1*), in the opening portion, after the words "or District Authority", the words "or Urban Authority" shall be inserted;

(*ii*) in sub-section (*3*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) "resources" includes human and material resources, and equipment;".

Amendment of section 67.

41. In section 67 of the principal Act, for the words "or a District Authority", the words ", a District Authority or an Urban Authority" shall be substituted.

Amendment of section 68.

42. In section 68 of the principal Act, for the words "or the District Authority" occurring at both the places, the words ", a District Authority or an Urban Authority" shall be substituted.

Amendment of section 69.

43. In section 69 of the principal Act, after the words "State Executive Committee", the words "National Authority, State Authority, District Authority or Urban Authority" shall be inserted.

Amendment of section 71.

44. In section 71 of the principal Act, for the words "or District Authority", the words ", District Authority or Urban Authority" shall be substituted.

Amendment of section 73.

45. In section 73 of the principal Act, after the words "the District Authority" occurring at both the places, the words "or the Urban Authority" shall be inserted.

Amendment of section 74.

46. In section 74 of the principal Act, for the words "or District Authority", the words ", District Authority or Urban Authority" shall be substituted.

Amendment of section 75.

47. In section 75 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) the salaries, allowances and other terms and conditions of service of officers, other employees, experts and consultants of the National Authority under sub-section (*3*) of section 5;";

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) the procedure to be followed by the National Crisis Management Committee in exercise of its powers and discharging of its functions under sub-section (*4*) of section 8A;";

(*iii*) after clause (*e*), the following clause shall be inserted, namely:—

"(*ea*) the salaries, allowances and the other terms and conditions of service of officers and other employees of the National Institute under sub-section (*3*) of section 43;".

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Insertion of new section 76A.

48. After section 76 of the principal Act, the following section shall be inserted, namely:—

Power of National Authority to make regulations.

"76A. Without prejudice to the provisions of section 76, the National Authority, with the previous approval of the Central Government may, by notification in the Official Gazette, make regulations, other than regulations made under section 76, consistent with the provisions of this Act and the rules made thereunder to carry out the purposes of this Act.".

Amendment of section 77.

49. In section 77 of the principal Act, after the words "National Institute of Disaster Management", the words "and the National Authority" shall be inserted.

Amendment of section 78.

50. In section 78 of the principal Act, in sub-section (*2*), after clause (*f*), the following clauses shall be inserted, namely:—

"(*fa*) the powers, functions and other matters relating to Urban Authority under sub-section (*6*) of section 41A;

(*fb*) the manner of constitution of State Disaster Response Force, its functions and the terms and conditions of service of members of such Force under sub-section (*2*) of section 44A;".

Amendment of section 79.

51. In section 79 of the principal Act, after sub-section (*1*) and the proviso thereunder, the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), if any difficulty arises in giving effect to the provisions of this Act as amended by the Disaster Management (Amendment) Act, 2025, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this sub-section after the expiry of a period of three years from the date of commencement of the Disaster Management (Amendment) Act, 2025.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/41/2026-LAW. *Dated, Thiruvananthapuram, 25th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section 1 dated the 18th day of August, 2025 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 18th day of August, 2025.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE MANIPUR GOODS AND SERVICES TAX (AMENDMENT) ACT, 2025

No. 22 of 2025

[18*th August*, 2025.]

An Act further to amend the Manipur Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Manipur Goods and Services Tax (Amendment) Act, 2025.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 34 and 36 shall be deemed to have come into force on the 30th day of October, 2024;

(*b*) sections 2 to 5, 7 to 30, 32, 33 and 35 shall be deemed to have come into force on the 1st day of November, 2024; and

(*c*) section 37 shall be deemed to have come into force on the 9th day of June, 2025.

Amendment of section 9.

2. In the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 9, in sub-section (*1*), after the words "alcoholic liquor for human consumption", the words "and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption" shall be inserted. Manipur Act 3 of 2017.

Amendment of section 10.

3. In section 10 of the principal Act, in sub-section (*5*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Insertion of new section 11A.

4. After section 11 of the principal Act, the following section shall be inserted, namely:—

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Power not to recover goods and services tax not levied or short-levied as a result of general practice.

"11A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

(*a*) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and

(*b*) such supplies were, or are, liable to—

(*i*) State tax, in cases where according to the said practice, State tax was not, or is not being, levied; or

(*ii*) a higher amount of State tax than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification, direct that the whole of the State tax payable on such supplies, or, as the cas e may be, the State tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the State tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.".

Amendment of section 13.

5. In section 13 of the principal Act, in sub-section (*3*),—

(*i*) in clause (*b*), for the words "by the supplier:", the words "by the supplier, in cases where invoice is required to be issued by the supplier; or" shall be substituted;

(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient:";

(*iii*) in the first proviso, after the words, brackets and letter "or clause (*b*)", the words, brackets and letter "or clause (*c*)" shall be inserted.

Amendment of section 16.

6. In section 16 of the principal Act, after sub-section (*4*), the following sub-sections shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"(*5*) Notwithstanding anything contained in sub-section (*4*), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the 30th day of November, 2021.

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(*6*) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (*4*) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

(*i*) filed up to the thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(*ii*) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration,

whichever is later.".

Amendment of section 17.

7. In section 17 of the principal Act, in sub-section (*5*), in clause (*i*), for the words and figures "sections 74, 129 and 130", the words and figures "section 74 in respect of any period up to Financial Year 2023-24" shall be substituted.

Amendment of section 21.

8. In section 21 of the principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 30.

9. In section 30 of the principal Act, in sub-section (*2*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.".

Amendment of section 31.

10. In section 31 of the principal Act,—

(*a*) in sub-section (*3*), in clause (*f*), after the words and figure "of section 9 shall", the words ", within the period as may be prescribed," shall be inserted;

(*b*) after clause (*g*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of clause (*f*), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.'.

Amendment of section 35.

11. In section 35 of the principal Act, in sub-section (*6*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 39.

12. In section 39 of the principal Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.".

Amendment of section 49.

13. In section 49 of the principal Act, in sub-section (*8*), in clause (*c*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

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Amendment of section 50.

14. In section 50 of the principal Act, in sub-section (*1*), in the proviso, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 51.

15. In section 51 of the principal Act, in sub-section (*7*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 54.

16. In section 54 of the principal Act,—

(*a*) in sub-section (*3*), the second proviso shall be omitted;

(*b*) after sub-section (*14*) and before the *Explanation*, the following sub-section shall be inserted, namely:—

"(*15*) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty.".

Amendment of section 61.

17. In section 61 of the principal Act, in sub-section (*3*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 62.

18. In section 62 of the principal Act, in sub-section (*1*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 63.

19. In section 63 of the principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 64.

20. In section 64 of the principal Act, in sub-section (*2*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 65.

21. In section 65 of the principal Act, in sub-section (*7*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 66.

22. In section 66 of the principal Act, in sub-section (*6*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 70.

23. In section 70 of the principal Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) All persons summoned under sub-section (*1*) shall be bound to attend, either in person or by an authorised representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.".

Amendment of section 73.

24. In section 73 of the principal Act,—

(*a*) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;

(*b*) after sub-section (*11*), the following sub-section shall be inserted, namely:—

"(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.".

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Amendment of section 74.

25. In section 74 of the principal Act,—

(*a*) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;

(*b*) after sub-section (*11*) and before *Explanation* 1, the following sub-section shall be inserted, namely:—

"(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.";

(*c*) *Explanation* 2 shall be omitted.

Insertion of new section 74A.

26. After section 74 of the principal Act, the following section shall be inserted, namely:—

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.

'74A. (*1*) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(*2*) The proper officer shall issue the notice under sub-section (*1*) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

(*3*) Where a notice has been issued for any period under sub- section (*1*), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (*1*), on the person chargeable with tax.

(*4*) The service of such statement shall be deemed to be service of notice on such person under sub-section (*1*), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (*1*) are the same as are mentioned in the earlier notice.

(*5*) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,—

(*i*) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent. of tax due from such person or ten thousand rupees, whichever is higher;

(*ii*) for the reason of fraud or any wilful misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(*6*) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(*7*) The proper officer shall issue the order under sub-section (*6*) within twelve months from the date of issuance of notice specified in sub-section (*2*):

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Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of State Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (*6*), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

(*8*) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, may,—

(*i*) before service of notice under sub-section (*1*), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (*1*) or the statement under sub-section (*3*), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;

(*ii*) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(*9*) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful misstatement or suppression of facts to evade tax, may,—

(*i*) before service of notice under sub-section (*1*), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (*1*), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;

(*ii*) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

(*iii*) pay the said tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

(*10*) Where the proper officer is of the opinion that the amount paid under clause (*i*) of sub-section (*8*) or clause (*i*) of sub-section (*9*) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (*1*) in respect of such amount which falls short of the amount actually payable.

(*11*) Notwithstanding anything contained in clause (*i*) or clause (*ii*) of sub-section (*8*), penalty under clause (*i*) of sub-section (*5*) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

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(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

Explanation 1.—For the purposes of this section,—

(*i*) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(*ii*) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

Explanation 2.—For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.'.

Amendment of section 75.

27. In section 75 of the principal Act,—

(*a*) in sub-section (*1*), after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (*2*) and (*7*) of section 74A" shall be inserted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Where any Appellate Authority or Appellate Tribunal or court concludes that the penalty under clause (*ii*) of sub-section (*5*) of section 74A is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (*i*) of sub-section (*5*) of section 74A.";

(*c*) for sub-section (*10*), the following sub-section shall be substituted, namely:—

"(*10*) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (*10*) of section 73 or in sub-section (*10*) of section 74 or in sub-section (*7*) of section 74A.";

(*d*) in sub-section (*11*), after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (*7*) of section 74A" shall be inserted;

(*e*) in sub-section (*12*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted;

(*f*) in sub-section (*13*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 104.

28. In section 104 of the principal Act, in sub-section (*1*), in the *Explanation*, after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (*2*) and (*7*) of section 74A" shall be inserted.

Amendment of section 107.

29. In section 107 of the principal Act,—

(*a*) in sub-section (*6*), in clause (*b*), for the word "twenty-five", the word "twenty" shall be substituted;

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(*b*) in sub-section (*11*), in the second proviso, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 112.

30. In section 112 of the principal Act,—

(*a*) in sub-section (*1*), after the words "from the date on which the order sought to be appealed against is communicated to the person preferring the appeal", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later." shall be inserted and shall be deemed to have been inserted with effect from the 1st day of August, 2024;

(*b*) in sub-section (*3*), after the words "from the date on which the said order has been passed", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later," shall be inserted and shall be deemed to have been inserted with effect from the 1st day of August, 2024;

(*c*) in sub-section (*6*), after the words, brackets and figure "after the expiry of the period referred to in sub-section (*1*)", the words, brackets and figure "or permit the filing of an application within three months after the expiry of the period referred to in sub-section (*3*)" shall be inserted;

(*d*) in sub-section (*8*), in clause (*b*),—

(*i*) for the words "twenty per cent.", the words "ten per cent." shall be substituted;

(*ii*) for the words "fifty crore rupees", the words "twenty crore rupees" shall be substituted.

Amendment of section 122.

31. In section 122 of the principal Act, in sub-section (*1B*), for the words "Any electronic commerce operator who", the words and figures "Any electronic commerce operator, who is liable to collect tax at source under section 52," shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 2023.

Amendment of section 127.

32. In section 127 of the principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Insertion of new section 128A.

33. After section 128 of the principal Act, the following section shall be inserted, namely:—

Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.

"128A. (*1*) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,—

(*a*) a notice issued under sub-section (*1*) of section 73 or a statement issued under sub-section (*3*) of section 73, and where no order under sub-section (*9*) of section 73 has been issued; or

(*b*) an order passed under sub-section (*9*) of section 73, and where no order under sub-section (*11*) of section 107 or sub-section (*1*) of section 108 has been passed; or

(*c*) an order passed under sub-section (*11*) of section 107 or sub-section (*1*) of section 108, and where no order under sub-section (*1*) of section 113 has been passed,

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pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (*a*), clause (*b*) or clause (*c*), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that where a notice has been issued under sub-section (*1*) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (*2*) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (*a*) or clause (*b*) of this sub-section:

Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (*3*) of section 107 or under sub-section (*3*) of section 112 or an appeal is filed by an officer of central tax under sub-section (*1*) of section 117 or under sub-section (*1*) of section 118 or where any proceedings are initiated under sub-section (*1*) of section 108, against an order referred to in clause (*b*) or clause (*c*) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

(*2*) Nothing contained in sub-section (*1*) shall be applicable in respect of any amount payable by the person on account of erroneous refund.

(*3*) Nothing contained in sub-section (*1*) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (*1*).

(*4*) Notwithstanding anything contained in this Act, where any amount specified under sub-section (*1*) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (*1*) of section 107 or sub-section (*1*) of section 112 shall lie against an order referred to in clause (*b*) or clause (*c*) of sub-section (*1*), as the case may be.".

Amendment of section 171.

34. In section 171 of the principal Act,—

(*a*) in sub-section (*2*), the following proviso and *Explanation* shall be inserted, namely:—

'Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation.—For the purposes of this sub-section, "request for examination" shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any

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registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.';

(*b*) the *Explanation* shall be renumbered as *Explanation* 1 thereof, and after *Explanation* 1 as so renumbered, the following *Explanation* shall be inserted, namely:—

'*Explanation* 2.—For the purposes of this section, the expression "Authority" shall include the "Appellate Tribunal".'.

Amendment of Schedule III.

35. In Schedule III to the principal Act, after paragraph 8 and before *Explanation* 1, the following paragraphs shall be inserted, namely:—

"9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.".

No refund of tax paid or input tax credit reversed.

36. No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 6 been in force at all material times.

Validation of actions taken under Manipur Ordinance 1 of 2024.

37. Notwithstanding the cessation of the Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024, anything done or any action taken or purported to have been done or taken under the provisions of the said Ordinance shall always be deemed to have been done or taken under the corresponding provisions of this Act as if such provisions had been in force at all material times.

Repeal and savings.

38. (*1*) The Manipur Goods and Services Tax (Amendment) Ordinance, 2025 is hereby repealed. Ord. 1 of 2025.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE MANIPUR APPROPRIATION (NO. 2) ACT, 2025
No. 23 of 2025

[18*th August*, 2025.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Manipur for the services of the financial year 2025-26.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Manipur Appropriation (No. 2) Act, 2025.

Issue of Rs. 30969,44,47,000 from and out of the Consolidated Fund of the State of Manipur for the financial year 2025-26.

2. From and out of the Consolidated Fund of the State of Manipur there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty thousand nine hundred sixty-nine crore forty-four lakh forty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2025-26 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Departments in the Schedule.

4. References to Departments in the Schedule are to such Departments as existing immediately before the 1st day of March, 2025 and shall, on or after that date be construed as references to the appropriate Departments as reconstituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	State Legislature……....	Revenue	309,34,22,000	*2,79,18,000*	312,13,40,000
		Capital	12,85,00,000	..	12,85,00,000
2	Council of Ministers…….	Revenue	12,56,70,000	..	12,56,70,000
		Capital	1,60,00,000	..	1,60,00,000
	Governor……...	Revenue	..	*8,47,20,000*	8,47,20,000
		Capital	..	*25,00,000*	25,00,000
	Interest Payment and Debt Services…….....	Revenue	..	*1208,59,22,000*	1208,59,22,000
		Capital	..	*6449,12,17,000*	6449,12,17,000
	Manipur Public Service Commission……...	Revenue	..	*7,35,89,000*	7,35,89,000
3	Secretariat…….	Revenue	133,09,67,000	*1,83,80,000*	134,93,47,000
		Capital	10,29,00,000	*2,20,00,000*	12,49,00,000
4	Land Resources……	Revenue	138,61,91,000	..	138,61,91,000
5	Finance Department……..	Revenue	3397,83,95,000	..	3397,83,95,000
		Capital	9,72,28,000	..	9,72,28,000
6	Transport……...	Revenue	28,88,71,000	..	28,88,71,000
		Capital	75,00,000	..	75,00,000
7	Police…….....	Revenue	3462,39,97,000	..	3462,39,97,000
		Capital	191,55,81,000	..	191,55,81,000
8	Public Works Department…….....	Revenue	156,03,50,000	*3,30,00,000*	159,33,50,000
		Capital	349,81,93,000	*5,00,00,000*	354,81,93,000
9	Information and Publicity……..	Revenue	15,21,79,000	..	15,21,79,000
		Capital	1,05,00,000	..	1,05,00,000
10	Education……..	Revenue	2870,92,75,000	..	2870,92,75,000
		Capital	79,84,10,000	..	79,84,10,000
11	Medical, Health and Family Welfare Services…….	Revenue	1303,42,52,000	..	1303,42,52,000
		Capital	54,36,69,000	..	54,36,69,000
12	Municipal Administration, Housing and Urban Development.....	Revenue	393,25,27,000	..	393,25,27,000
		Capital	36,46,23,000	..	36,46,23,000
13	Labour and Employment……..	Revenue	46,60,56,000	..	46,60,56,000
		Capital	5,25,00,000	..	5,25,00,000
14	Department of Tribal Affairs and Hills….....	Revenue	985,34,45,000	..	985,34,45,000
		Capital	24,39,14,000	..	24,39,14,000
15	Consumer Affairs, Food and Public Distribution…….	Revenue	82,19,96,000	..	82,19,96,000
		Capital	2,03,00,000	..	2,03,00,000
16	Co-operation…….	Revenue	29,55,66,000	..	29,55,66,000
		Capital	60,00,000	..	60,00,000
17	Agriculture……	Revenue	199,60,14,000	..	199,60,14,000
		Capital	8,78,10,000	..	8,78,10,000
18	Animal Husbandry and Veterinary including Dairy Farming.....	Revenue	134,27,74,000	..	134,27,74,000
		Capital	3,39,00,000	..	3,39,00,000
19	Environment and Forest……...	Revenue	697,95,53,000	..	697,95,53,000
		Capital	71,75,00,000	..	71,75,00,000
20	Community and Rural Development……	Revenue	1606,35,87,000	..	1606,35,87,000
		Capital	189,83,78,000	..	189,83,78,000
21	Textiles, Commerce and Industries……..	Revenue	79,07,56,000	..	79,07,56,000
		Capital	46,00,000	..	46,00,000
22	Public Health Engineering……	Revenue	120,10,20,000	..	120,10,20,000
		Capital	489,10,28,000	..	489,10,28,000
23	Power……	Revenue	356,69,69,000	..	356,69,69,000
		Capital	50,00,00,000	..	50,00,00,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
24	Vigilance and Anti-Corruption Department….....	Revenue	7,02,68,000	..	7,02,68,000
		Capital	4,00,000	..	4,00,000
25	Youth Affairs and Sports Department……..	Revenue	90,77,98,000	..	90,77,98,000
		Capital	9,55,00,000	..	9,55,00,000
26	Administration of Justice……..	Revenue	103,72,44,000	*64,91,00,000*	168,63,44,000
		Capital	54,01,25,000	..	54,01,25,000
27	Election……..	Revenue	20,55,51,000	..	20,55,51,000
		Capital	20,01,000	..	20,01,000
28	State Excise……..	Revenue	12,65,38,000	..	12,65,38,000
		Capital	1,23,00,000	..	1,23,00,000
29	Sales Tax, Other Taxes/Duties on Commodities and Services……..	Revenue	5,34,14,000	..	5,34,14,000
		Capital	35,00,000	..	35,00,000
30	Planning……..	Revenue	80,78,32,000	..	80,78,32,000
		Capital	1667,35,11,000	..	1667,35,11,000
31	Fire Protection and Control……..	Revenue	25,17,30,000	..	25,17,30,000
		Capital	30,00,00,000	..	30,00,00,000
32	Jails……..	Revenue	43,43,86,000	..	43,43,86,000
		Capital	92,00,000	..	92,00,000
33	Home Guards……..	Revenue	57,37,75,000	..	57,37,75,000
		Capital	1,30,00,000	..	1,30,00,000
34	Rehabilitation……..	Revenue	302,79,65,000	..	302,79,65,000
		Capital	234,08,01,000	..	234,08,01,000
35	Printing……..	Revenue	5,70,30,000	..	5,70,30,000
		Capital	40,00,000	..	40,00,000
36	Minor Irrigation……..	Revenue	25,38,54,000	..	25,38,54,000
		Capital	32,55,85,000	..	32,55,85,000
37	Fisheries……..	Revenue	35,65,42,000	..	35,65,42,000
		Capital	95,00,000	..	95,00,000
38	Panchayat……..	Revenue	137,77,77,000	..	137,77,77,000
		Capital	3,01,000	..	3,01,000
39	Sericulture……..	Revenue	29,56,54,000	..	29,56,54,000
		Capital	30,00,000	..	30,00,000
40	Water Resources Department……..	Revenue	66,04,20,000	..	66,04,20,000
		Capital	271,74,29,000	..	271,74,29,000
41	Art and Culture……..	Revenue	51,29,25,000	..	51,29,25,000
		Capital	1,42,00,000	..	1,42,00,000
42	State Academy of Training……..	Revenue	9,93,00,000	..	9,93,00,000
		Capital	1,20,00,000	..	1,20,00,000
43	Horticulture and Soil conservation……..	Revenue	104,44,91,000	..	104,44,91,000
		Capital	2,89,00,000	..	2,89,00,000
44	Social Welfare……..	Revenue	842,62,25,000	..	842,62,25,000
		Capital	21,00,76,000	..	21,00,76,000
45	Tourism……..	Revenue	28,16,51,000	..	28,16,51,000
		Capital	2,07,04,000	..	2,07,04,000
46	Science and Technology……..	Revenue	5,84,55,000	..	5,84,55,000
		Capital	1,74,00,000	..	1,74,00,000
47	Minorities and Other Backward Classes and Scheduled Castes Department……..	Revenue	92,91,14,000	..	92,91,14,000
		Capital	81,93,25,000	..	81,93,25,000
48	Relief and Disaster Management……..	Revenue	369,77,40,000	..	369,77,40,000
		Capital	2,15,00,000	..	2,15,00,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
49	Economics and Statistics……..	Revenue	19,77,86,000	..	19,77,86,000
		Capital	1,23,00,000	..	1,23,00,000
50	Information Technology……..	Revenue	46,32,79,000	..	46,32,79,000
		Capital	20,79,33,000	..	20,79,33,000
	TOTAL:		23215,61,01,000	*7753,83,46,000*	30969,44,47,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE MERCHANT SHIPPING ACT, 2025

No. 24 of 2025

[18*th August*, 2025.]

An Act to consolidate and amend the law relating to merchant shipping to ensure compliance with India's obligation under the maritime treaties and international instruments to which India is a party and also to ensure the development of Indian shipping and efficient maintenance of Indian mercantile marine in a manner best suited to serve the national interest and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

PART I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Merchant Shipping Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

Application of Act.

2. (*1*) Save as otherwise provided, the provisions of this Act shall apply to,—

(*a*) any vessel which is registered in India; or

(*b*) any vessel which is required by this Act to be so registered, wherever it may be.

(*2*) Save as otherwise provided, the provisions of this Act which apply to vessels other than those referred to in sub-section (*1*) shall so apply only while any such vessel is within India or its coastal waters.

(*3*) Subject to sub-section (*2*) and unless otherwise expressly provided, the provisions of this Act shall not apply to Indian controlled tonnage vessels.

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Explanation.—For the purposes of this sub-section, the expression "Indian controlled tonnage vessel" means an Indian vessel, other than a fishing vessel or sailing vessel, owned by any person specified under sub-section (*1*) of section 15 and registered at a port or place in a country other than India.

Definitions.

3. In this Act, unless the context otherwise requires,—

(*1*) "abandoned seafarer" means a seafarer who is deemed to have been abandoned in violation of the provisions of this Act or the rules made thereunder or the seafarers' employment agreement, where the ship owner—

(*a*) fails to cover the cost of the seafarer's repatriation; or

(*b*) has left the seafarer without the necessary maintenance and support; or

(*c*) has otherwise unilaterally severed ties with the seafarer including failure to pay contractual wages for a period of at least two months;

(*2*) "abandoned vessel" includes any of the following, namely:—

(*a*) a vessel which is abandoned by the ship owner without any hope of recovering it or without any intention of returning to it; or

(*b*) a vessel whose master has no financial means for its operation; or

(*c*) a vessel whose owner is unknown or cannot be traced within reasonable time, despite the Central Government duly notifying the flag State of the vessel or consulate of the country of domicile of the registered owner or the master; or

(*d*) a vessel whose owner fails to fulfil the ship owner's obligations under this Act towards ensuring safety, security, prevention of pollution or welfare of seafarers and whose insurer, salvor or contractor fail to fulfil such obligations within such reasonable time as may be specified by the Central Government; or

(*e*) a vessel restrained by any court or public authority in India in respect of which the public authority or the person assigned responsibility by the court to fulfil the ship owner's obligations under this Act towards ensuring safety, security, prevention of pollution or welfare of seafarers, fails to do so.

Explanation.—For the purposes of sub-clause (*d*), failure on part of the ship owner shall also include failure on part of the charterer, manager or operator of the vessel;

(*3*) "agent", in relation to a vessel, means a person authorised to act as such by the owner and if such vessel is in port, the agent shall also have authorisation from the port;

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(*4*) "Anti-Fouling Systems Convention" means the International Convention on Control of Harmful Anti-fouling Systems on Ships, 2001, signed in London on 5th day of October, 2001;

(*5*) "audit" means a systematic and independent examination to determine whether the management system as provided in the Safety Convention complies with the planned arrangements and such arrangements are implemented effectively and are sufficient to achieve the objectives of the said convention;

(*6*) "Ballast Water Management Convention" means the International Convention for the Control and Management of Ships' Ballast Water and Sediments, 2004, signed in London on the 13th day of February, 2004;

(*7*) "baseline" means the baseline referred to in sub-section (*2*) of section 3 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976;

80 of 1976.

(*8*) "certificate of competency" or "certificate of proficiency" means the certificate of competency or certificate of proficiency granted under sub-section (*1*) of section 46;

(*9*) "chief ship surveyor" means the chief ship surveyor specified in sub-clause (*iii*) of clause (*d*) of sub-section (*1*) of section 8;

(*10*) "chief surveyor" means the chief surveyor specified in sub-clause (*ii*) of clause (*d*) of sub-section (*1*) of section 8;

(*11*) "Civil Liability Convention" means the International Convention on Civil Liability for Oil Pollution Damage, 1992;

(*12*) "coastal waters" means any part of territorial waters of India, along with any part of the adjoining maritime zones of India within the meaning of the Terriorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976, or any other law for time being in force;

80 of 1976.

(*13*) "coasts" include the coasts of creeks and any part of the sea or any part of a river within the ebb and flow of the tide at ordinary spring tides and not being a harbour (tidal waters);

(*14*) "company" means a company as defined in clause (*20*) of section 2 of the Companies Act, 2013;

18 of 2013.

(*15*) "convention" means an international convention to which India is a party;

(*16*) "Director-General" means the Director-General of Maritime Administration appointed under sub-section (*1*) of section 7;

(*17*) "equipment", in relation to a vessel, includes boats, tackle, machinery, boilers, cargo handling gear, pumps and any fitting, anchor, propeller, apparels, furniture, life-saving appliances of every description, spars, masts, rigging and sails, fog signals, lights, shapes and signals of distress, medicines and medical and surgical stores and appliances, charts, radio installations, appliances for preventing, detecting or extinguishing fires, buckets, compasses, axes, lanterns, loading and discharging gears and appliances of all kinds and all other stores and spares or articles belonging to or to be used in connection with or necessary for the navigation, propulsion, security, pollution prevention and safety of the vessel;

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(*18*) "fisher" means any person engaged in any capacity or performing any work aboard a fishing vessel at sea, by whatever means they are paid, but not including pilots or persons in service of the Central Government or the State Government aboard a fishing vessel, or any person who only works aboard such vessel when onshore;

(*19*) "fishing vessel" means a vessel which is used or intended to be used for the purpose of fishing in the seas;

(*20*) "gross tonnage" means the gross tonnage referred to in clause (*b*) of sub-section (*5*) of section 20;

(*21*) "High Court", in relation to a vessel, means a High Court within the limits of whose jurisdiction,—

(*a*) the port of registry of the vessel is situate; or

(*b*) the vessel is for the time being; or

(*c*) the cause of action, wholly or in part, arises;

(*22*) "Indian ambassador" means the ambassador, high commissioner, deputy ambassador, deputy high commissioner, consul-general, consul, vice-consul, consular agent or pro consul appointed as such by the Central Government and includes any person authorised by the Central Government to perform the functions of an Indian ambassador;

(*23*) "Indian Coast Guard" means the Coast Guard constituted under the Coast Guard Act, 1978; 30 of 1978.

(*24*) "Indian vessel" means a vessel which is registered under section 15;

(*25*) "Limitation of Liability for Maritime Claims Convention" means the Convention on Limitation of Liability for Maritime Claims signed in London on the 19th day of November, 1976;

(*26*) "Maritime Labour Convention" means the Maritime Labour Convention signed in Geneva on the 23rd day of February, 2006;

(*27*) "MARPOL Convention" means the International Convention for the Prevention of Pollution from Ships, 1973 including its Protocol of 1978;

(*28*) "master" includes any person (except a pilot or a harbour master) having command or charge of a vessel;

(*29*) "mortgage" means the transfer of an interest in a registered vessel or a share therein for the purpose of securing the payment of money advanced or to be advanced by way of loan, or other valuable consideration, and the instrument creating the security, an existing or future debt, or the performance of an agreement which may give rise to a pecuniary liability;

(*30*) "nautical advisor" means the nautical advisor specified in sub-clause (*i*) of clause (*d*) of sub-section (*1*) of section 8;

(*31*) "notification" means a notification published in the Official Gazette and the term "notify" or "notified" shall be construed accordingly;

(*32*) "owner", in relation to a vessel, means the person to whom the vessel or a share in the vessel belongs;

(*33*) "passenger" means any person carried onboard a vessel, except—

(*a*) a person employed or engaged in any capacity onboard the vessel on the business of the vessel;

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(*b*) a person onboard the vessel either in pursuance of the obligations laid upon the master to carry shipwrecked, distressed or other persons or by reason of any circumstances which neither the master nor the charterer, if any, could have prevented or forestalled; and

(*c*) a child under one year of age;

(*34*) "passenger vessel" means a vessel carrying more than twelve passengers;

(*35*) "pollution damage" means,—

(*a*) loss or damage caused outside the vessel resulting from the escape, emission or discharge of cargo, oil or any other material from the vessel, wherever such escape, emission or discharge may occur; or

(*b*) the costs of impairment of environment or costs of preventive measures and further loss or damage caused by preventive measures;

(*36*) "pollution prevention convention" means any convention relating to prevention of pollution from vessels, to which India is a party, including MARPOL Convention, Anti-Fouling Systems Convention and Ballast Water Management Convention;

(*37*) "port" shall include port facility, shipyard, ship breaking yards, ship repair unit, offshore facilities and terminals;

(*38*) "port authority",—

(*a*) in relation to any major port, means the Board of Major Port Authority constituted under section 3 of the Major Port Authorities Act, 2021; 1 of 2021.

(*b*) in relation to any other port, means such person or body of persons responsible for the administration of ports under any other applicable law;

(*c*) in relation to any terminal or place not forming a part of a port, means the person under whose supervision the terminal or place is operated;

(*39*) "port facility" means any location or area including anchorages or awaiting berths or approaches from seaward as determined by the Central Government, or such designated authority as the Central Government may notify, where interface between vessels or a vessel and a port takes place;

(*40*) "port of registry" means the port or place notified as such under sub-section (*3*) of section 15 and in relation to a vessel, sailing vessel, fishing vessel or any other vessel, means the port at which such vessel is registered;

(*41*) "prescribed" means prescribed by rules made by the Central Government under this Act;

(*42*) "principal officer" means the principal officer appointed under sub-section (*2*) of section 11;

(*43*) "proceeding" includes any suit, appeal or application under this Act;

(*44*) "proper officer" means the officer designated by the Central Government to be the proper officer at the port or place and in respect of the matters to which reference is made in this Act;

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(*45*) "proper return port" means such port as is agreed upon by the seafarer and his employer, in the agreement or otherwise, or in the absence of an agreement, the port where the seafarer was employed or joined the vessel;

(*46*) "property", in relation to a seafarer, includes personal effects;

(*47*) "reception facilities", in relation to a port, terminal, shipyard, ship repair facility or ship recycling facility, means facilities for enabling vessels using the port terminal, shipyard, ship repair facility or ship recycling facility to discharge or deposit any substance;

(*48*) "Registrar" means the Registrar of Indian vessel referred to in section 18;

(*49*) "registered owner" means the person or persons registered as the owner of the vessel;

(*50*) "Safety Convention" means the international convention for the Safety of Life at Sea, signed in London on the 1st day of November, 1974 and shall include its protocols;

(*51*) "sailing vessel" means any primitive or traditionally built wooden vessel not primarily propelled, provided with sufficient sail area for navigation under sails alone, whether or not fitted with mechanical means of propulsion, but does not include a pleasure craft;

(*52*) "salvage" means any act or activity undertaken to assist a vessel or any other property in danger in navigable waters or in any other waters whatsoever;

(*53*) "Salvage Convention" means the International Convention on Salvage, 1989, signed in London on the 28th day of April, 1989;

(*54*) "salvor" means any person rendering services in direct connection with salvage operation;

(*55*) "sea-going", in relation to a vessel, means a vessel proceeding or intending to proceed beyond such waters as the Central Government or the State Government may, by notification, declare to be inland waters;

(*56*) "seafarer" means any person who is employed or engaged or works in any capacity onboard a sea-going vessel, but does not include,—

(*i*) a person who is in the employment or engagement or work onboard in any capacity in a warship or any Government vessel used for military or non-commercial purposes; or

(*ii*) any other person as the Central Government may, by notification, specify;

(*57*) "seafarer's welfare officer" means the seafarer's welfare officer appointed under sub-section (*2*) of section 12;

(*58*) "security", in relation to maritime security, includes any measures to protect port facility or vessels or any person or thing relating directly or indirectly to maritime navigation,—

(*i*) against terrorism, sabotage, stowaways, illegal migrants, asylum seekers, piracy, armed robbery, seizure or pilferage; and

(*ii*) against any other hostile act or influence which threatens the security in the maritime transport sector,

employed by the owners or operators or persons in charge of the vessels or management of port facilities, offshore installations and other marine organisations or establishments, or undertaken by the Central Government;

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(*59*) "ship" means any watercraft, used or capable of being used in navigation in, above, or under the water; but does not include fishing vessel or sailing vessels;

(*60*) "ship owner" means the owner, including the registered owner and bareboat charterer, of the vessel;

(*61*) "shipping master" means the shipping master appointed under section 12;

(*62*) "shipping office" means the shipping office established under section 12;

(*63*) "special trade passenger" means a passenger carried in special trade passenger vessel in spaces on the weather deck or upper deck or between decks which accommodate more than eight passengers;

(*64*) "State" means any country including India;

(*65*) "Standards of Training, Certification and Watchkeeping for Seafarers Convention" means International Convention on Standards of Training, Certification and Watchkeeping for Seafarers, 1978, signed in London on the 7th day of July, 1978;

(*66*) "surveyor" means a person appointed under clause (*d*) of sub-section (*1*) of section 8, or section 9;

(*67*) "tindal" means the person in command or charge of a sailing vessel;

(*68*) "Tribunal" means the Tribunal constituted under sub-section (*1*) of section 89;

(*69*) "unseaworthy vessel" means vessel, the materials of which she is made, her construction and design, the number, description and qualification of the seafarers including officers, the weight, description and stowage of the cargo and ballast, the condition of her hull and equipment, boilers and machinery are not such as to render her in every respect fit for the proposed voyage or service;

(*70*) "vessel" includes every description of water craft used or capable of being used in the marine environment, such as ship, boat, sailing vessel, fishing vessel, submersible, semi-submersible, hydrofoils, non-displacement crafts, amphibious crafts, wing-in-ground crafts, pleasure crafts, barges, lighters, Mobile Offshore Drilling Units, Mobile Offshore Units, or of any other description, whether fitted with mechanical means of propulsion or not;

(*71*) "voyage" means the passage between the vessel's port or place of departure and her final port or place of arrival, including the activities within the port;

(*72*) "wages" include emoluments;

(*73*) "wreck" includes the following, upon a maritime casualty, namely:—

(*a*) a sunken or stranded vessel; or

(*b*) any part of a sunken or stranded vessel, including any object or goods or cargo that is or has been onboard such a vessel;

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(*c*) any object or goods or cargo that is lost at sea from a vessel stranded, sunken or adrift at sea; or

(*d*) a vessel that is in distress or is about, or may reasonably be expected, to sink or to strand, where effective measures to assist the vessel or any property in danger are not already being taken to the satisfaction of the Director-General.

PART II

ESTABLISHMENT OF BOARDS AND GENERAL ADMINISTRATION

CHAPTER I

ESTABLISHMENT OF NATIONAL SHIPPING BOARD AND SEAFARER'S WELFARE BOARD

Establishment of National Shipping Board.

4. (*1*) With effect from such date as the Central Government may, by notification, specify in this behalf, there shall be established a Board to be called the National Shipping Board (hereinafter referred to as the Shipping Board) for the purposes of this Act.

(*2*) The Shipping Board shall consist of the following members, namely:—

(*a*) six members of Parliament of whom four shall be elected from amongst themselves by members of the House of the People and two from amongst themselves by the members of the Council of States;

(*b*) such number of other members, not exceeding sixteen, out of which at least four shall be women, as the Central Government may think fit to appoint to the Shipping Board, to represent—

(*i*) the Central Government;

(*ii*) ship owners;

(*iii*) seafarers; and

(*iv*) such other interests as in the opinion of the Central Government, ought to be represented on the Shipping Board:

Provided that the Shipping Board shall include an equal number of persons representing the ship owners and seafarers.

(*3*) The term of a member elected under clause (*a*) of sub-section (*2*) shall come to an end as soon as he ceases to be a member of the House from which he was elected.

(*4*) The Central Government shall nominate one of the members of the Shipping Board to be its Chairperson.

(*5*) Notwithstanding anything contained in this section, the Member of Parliament referred to in clause (*a*) of sub-section (*2*) or nominated as Chairperson under sub-section (*4*), shall not be deemed to be holding the office of profit for the purposes of sub-clause (*a*) of clause (1) of article 102 of the Constitution.

(*6*) The Shipping Board shall advise the Central Government,—

(*a*) on matters relating to Indian shipping including the development thereof; and

(*b*) on such other matters arising out of this Act as the Central Government may refer to it for advice.

(*7*) The Shipping Board shall have power to regulate its own procedure for the conduct of its business.

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(*8*) The term of office, manner of filling casual vacancies and travelling and other allowances payable to, members of the Shipping Board and the service conditions of the Chairperson, shall be such as may be prescribed.

(*9*) The Shipping Board shall be assisted by such officers and other employees and the manner of their appointment and the terms and conditions of their service shall be such as may be prescribed.

Constitution of Seafarer's Welfare Board.

5. (*1*) With effect from such date as the Central Government may, by notification specify in this behalf, there shall be constituted an advisory board to be called as Seafarer's Welfare Board (hereinafter referred to as the Welfare Board) for the purposes of advising the Central Government on the measures to be taken for promoting the welfare of seafarers under this Act, generally and in particular on the following matters, namely:—

(*a*) the establishment of hostels or boarding and lodging houses for seafarers;

(*b*) the establishment of clubs, canteens, libraries and other like amenities for the benefit of seafarers;

(*c*) the establishment of hospital and provision of medical treatment for seafarers;

(*d*) the provision of educational and other facilities for seafarers;

(*e*) the measures to be taken for welfare of distressed or abandoned seafarers;

(*f*) the measures to be taken in the case of seafarer who is a foreigner but abandoned in the waters within the jurisdiction of India.

(*2*) The composition of the Welfare Board, the term of office of members thereof, the procedure to be followed in the conduct of its business, the travelling and other allowances payable to, members of the Welfare Board, shall be such as may be prescribed.

(*3*) The fee payable by the owners of vessels for the purposes of providing amenities to seafarers, the procedure by which any such fee may be collected or recovered and the manner in which the proceeds of such fees, after deduction of the cost of collection, shall be utilised, shall be such as may be prescribed.

(*4*) The port based welfare facility and any other measures to be taken for promoting the welfare of seafarers shall be such as may be prescribed.

Power to make rules.

6. (*1*) The Central Government may make rules to carry out the provisions of this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the term of office, manner of filling vacancies and the travelling and other allowances payable to the members of the Shipping Board and the service conditions of the Chairperson under sub-section (*8*) of section 4;

(*b*) the manner of appointment of officers and other employees of the Shipping Board and the terms and conditions of their service under sub-section (*9*) of section 4;

(*c*) the composition of the Welfare Board, term of office of its members, procedure for conduct of business and the travelling and other allowances payable to such members under sub-section (*2*) of section 5;

(*d*) the fee payable by owners of vessels, procedure for collection of fees and the manner in which the proceeds of such fees shall be utilised under sub-section (*3*) of section 5; and

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(*e*) the port based welfare facility and other measures to be taken for promoting the welfare of seafarers under sub-section (*4*) of section 5.

CHAPTER II

MARITIME ADMINISTRATION

Director-General of Maritime Administration.

7. (*1*) The Central Government may, by notification, appoint a person to be the Director-General of Maritime Administration for the purposes of exercising or discharging the powers, authority or duties conferred or imposed upon him by or under this Act.

(*2*) The Central Government may, by general or special order, direct that any power, authority or jurisdiction exercisable by it under or in relation to any such provisions of this Act as may be specified in the order shall, subject to such conditions and restrictions as may be so specified, be exercisable also by the Director-General or such other officer as may be specified in the order.

(*3*) The Director-General may, with the previous approval of the Central Government, by general or special order, direct that any power or authority conferred upon or delegated to, and any duty imposed upon him by or under this Act may, subject to such conditions and restrictions as he may think fit to impose, be exercised or discharged also by such officer or other authority as he may specify in this behalf.

(*4*) Every officer specified in section 8 shall discharge their functions under the general superintendence and control of the Director-General.

Officers.

8. (*1*) There shall be the following officers to be appointed by the Central Government who shall discharge the duties and functions under this Act, namely:—

(*a*) Additional Director-General;

(*b*) Deputy Director-General;

(*c*) Assistant Director-General;

(*d*) Surveyors, which shall include the following, namely:—

(*i*) nautical advisor;

(*ii*) chief surveyor;

(*iii*) chief ship surveyor;

(*iv*) principal officer;

(*v*) deputy nautical advisor;

(*vi*) deputy chief surveyor;

(*vii*) deputy chief ship surveyor;

(*viii*) nautical surveyor;

(*ix*) engineer and ship surveyor;

(*x*) ship surveyor;

(*xi*) junior ship surveyor;

(*e*) shipping master which shall include deputy or assistant shipping master;

(*f*) director which shall include deputy director or assistant director;

(*g*) senior radio surveyor;

(*h*) radio inspector;

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(*i*) seafarer's welfare officer;

(*j*) any other officer as may be notified by the Central Government.

(*2*) The salary, allowances and other terms and conditions of service of the officers specified in sub-section (*1*) shall be such as may be prescribed.

Surveyors.

9. The Central Government may, by notification, appoint, as many persons as it may think fit to be surveyors for the purposes of this Act:

Provided that the Central Government may, by notification, authorise any person or body of persons, on such terms and conditions as may be specified therein, to be surveyor for the purposes of this Act.

Senior radio surveyors and radio inspectors.

10. (*1*) The Central Government may, by notification, appoint, as many senior radio surveyors and radio inspectors as it may consider necessary for the purpose of securing compliance with the requirements of this Act and the rules made thereunder relating to radio communication.

(*2*) The powers and functions of the senior radio surveyors and radio inspectors shall be such as may be prescribed.

Mercantile Marine Department.

11. (*1*) The Central Government may establish and maintain at each of the ports of Mumbai, Kolkata, Chennai, Kochi, Kandla and such other ports or places in India, as it may consider necessary, an office of the Mercantile Marine Department for the administration of this Act and the rules made thereunder.

(*2*) The Central Government may, by notification, appoint a person to be the principal officer who shall be incharge of the office of the Mercantile Marine Departments at the ports of Mumbai, Kolkata, Chennai, Kochi, Kandla and any other port or places notified by the Central Government.

(*3*) The Central Government may, by notification, specify the office of the Mercantile Marine Department at any other port or place which shall be in the charge of such officer as the Central Government may appoint in this behalf.

Shipping office.

12. (*1*) The Central Government may, by notification, establish a shipping office at every port in India in which it thinks it necessary so to do, and shall as it may consider necessary, appoint thereto—

(*a*) a shipping master and as many deputy shipping masters and assistant shipping masters as may be required;

(*b*) a director and as many deputy directors and assistant directors as may be required; and

(*c*) seafarer's welfare officers.

(*2*) The Central Government may appoint seafarer's welfare officers at such ports in or outside India as it may consider necessary.

(*3*) The Central Government may direct that at any port at which no separate shipping office is established, the whole or any part of the business of the shipping office shall be conducted at such office as the Central Government may specify, and thereupon the same shall be conducted accordingly.

Body for security of vessels and port facilities.

13. (*1*) The Central Government may, by notification, constitute a body for the security of vessels and port facilities, with such name and to be headed by an officer with such designation, as may be specified therein.

(*2*) The administration of the body shall vest in the officer who shall head the body constituted under sub-section (*1*).

(*3*) The body constituted under sub-section (*1*) shall be responsible for carrying out the regulatory and oversight function in respect of such matters relating to security of vessels and port facilities as may be prescribed:

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Provided that while framing rules under this sub-section, the Central Government shall take into consideration the provisions of the International Ship and Port Facility Security Code under the Safety Convention.

(*4*) Without prejudice to the provisions of sub-section (*3*), the body constituted under sub-section (*1*) shall perform the following functions, namely:—

(*a*) provide regulatory framework for security of vessels and port facilities;

(*b*) ensure timely collection and exchange of security related information with regard to vessels and port facilities;

(*c*) coordinate with other agencies;

(*d*) any other functions as may be prescribed.

PART III

REGISTRATION OF VESSELS

Application of this Part.

14. This Part shall apply to sea-going vessels.

Indian vessel and its registration.

15. (*1*) No vessel shall be an Indian vessel unless such vessel is owned by any of the following persons and in such proportion of ownership as may be notified by the Central Government, namely:—

(*a*) a citizen of India including a Non-Resident Indian or an Overseas Citizen of India; or

(*b*) a company or a body established by or under any Central Act or State Act having its registered office or principal place of business in India; or

(*c*) such other person or body as the Central Government may, by notification, specify in this behalf.

(*2*) No vessel which is wholly owned by an Overseas Citizen of India shall be required to be registered as an Indian vessel.

(*3*) The Central Government may, by notification, declare any port or place as a port of registry under this Act and every Indian vessel shall be registered under this Part.

(*4*) Any vessel registered at a port in India under any enactment repealed by this Act shall, at the commencement of this Act, be deemed to have been registered under this Act and recognised as an Indian vessel.

(*5*) Subject to any exemptions or modifications made by the Central Government, all vessels belonging to the Government, other than vessels of the Indian Navy, Indian Coast Guard, customs authorities, Central Armed Police Forces and police, shall be registered under this Act.

(*6*) Notwithstanding anything contained in this section, an Indian vessel may be registered in a State other than India subject to such conditions as may be prescribed.

(*7*) Any Indian vessel proceeding to sea without a valid certificate of registration under this Act shall be detained until a valid certificate of registration is produced to the proper officer.

(*8*) A vessel other than an Indian vessel abandoned in Indian waters which is subsequently acquired by an entity eligible to register a vessel under

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this Act may be registered under this Act in accordance with such procedure as may be prescribed.

Registration of Indian chartered foreign vessels.

16. Any foreign vessel chartered on a bareboat charter-cum-demise contract by an Indian charterer may be registered under this Part in such manner and subject to such conditions as may be prescribed.

Explanation.—For the purposes of this section, "bareboat charter-cum-demise" means a bareboat charter where the ownership of the vessel is intended to be transferred after a specified period to the charterer to whom it has been chartered.

Temporary registration of vessels sought to be recycled.

49 of 2019.

17. Any vessel not registered under this Act which is sought to be recycled in India in accordance with the provisions of the Recycling of Ships Act, 2019 and the rules made thereunder, may be registered temporarily under this Part in such manner, for such duration and subject to such conditions as may be prescribed.

Registrar of Indian vessels.

18. The principal officer of the Mercantile Marine Department or such person as the Central Government may, by notification authorise, shall be the Registrar of Indian vessels at such port of registry as may be specified in the notification.

Provisional registration of Indian vessel.

19. (*1*) If, at any port or place a vessel becomes entitled to be registered as an Indian vessel, the Registrar may grant a provisional certificate of registration in accordance with such procedure as may be prescribed and such provisional certificate shall have the effect of a certificate of registration.

(*2*) The procedure for validity and extension or cancellation of such registration shall be such as may be prescribed.

(*3*) The unsatisfied mortgage shall continue to be reflected in the register book in case of deemed closure of the provisional registration.

Procedure for registration of Indian vessels.

20. (*1*) An Indian vessel shall be registered in accordance with such procedure, for such period and on payment of such fee as may be prescribed.

(*2*) On the expiry of the period specified in sub-section (*1*), the registration of the vessel shall be renewed in accordance with such procedure and on payment of such fee as may be prescribed.

(*3*) The Director-General shall, by way of an order, specify certain conditions for an Indian vessel and for different classes of vessels sought to be registered under this Act.

(*4*) Where it appears to the Registrar that there is any doubt as to the title of any Indian vessel, he may require evidence to be given to his satisfaction that the vessel is entitled to be registered as an Indian vessel in such manner and in accordance with such procedure as may be prescribed.

(*5*) The Registrar shall, on being satisfied with the requirements of this section, grant—

(*a*) a certificate of registration containing the particulars of the vessel as entered in the register book in such form and manner as may be prescribed;

(*b*) a tonnage certificate containing the gross and net tonnage as determined in such manner as may be prescribed.

(*6*) In the event of the certificate of registration being defaced or mutilated, a new certificate shall be granted *in lieu* of the original certificate in such manner as may be prescribed.

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(*7*) In the event of a registered vessel being,—

(*a*) actually, or constructively lost;

(*b*) taken by the enemy;

(*c*) burnt or broken up;

(*d*) for any reason, ceasing to be an Indian vessel; or

(*e*) registered under any other law for the time being in force at the relevant time,

every owner of such vessel shall immediately on obtaining knowledge of the event, comply with such procedure as may be prescribed.

(*8*) Every Indian vessel shall be described by such name, call sign and official number in such manner as may be prescribed.

(*9*) Every Registrar shall keep a register book, make entries in that book and maintain the records of vessels registered under the provisions of this Act, in such manner as may be prescribed.

(*10*) Where there is a change in ownership of a registered Indian vessel, the Registrar of the port of registry shall register the name of new owner and grant a fresh certificate of registration, in accordance with such procedure as may be prescribed.

Temporary pass *in lieu* of certificate of registration.

21. Where, pursuant to an application for registration made before the Registrar, a certificate of registration has not been granted to a vessel within the specified period, but it appears to the Central Government that by reason of such special circumstances as may be prescribed, it is desirable that permission should be granted to any Indian vessel to proceed on a voyage, the Central Government may authorise the Registrar to grant a pass in such form as may be prescribed, and that pass shall for the period and within the limits mentioned therein have the same effect as a certificate of registration.

Custody and use of certificate.

22. (*1*) The certificate of registration shall be used only for the lawful navigation of the vessel and shall at all times remain in the custody of the person in charge of the vessel and shall not be subject to detention by reason of any title, lien, charge or interest whatever, had or claimed by any owner, mortgagee or other person to, on or in the vessel.

(*2*) No person, whether interested in a vessel or not who has in his possession or under his control the certificate of registration of a vessel shall refuse or omit without reasonable cause, to deliver such certificate on demand, to the person entitled to the custody thereof for the purposes of the lawful navigation of the vessel or, to any Registrar or other person entitled by law to require such delivery.

(*3*) If the master or owner of an Indian vessel uses or attempts to use for her navigation a certificate of registration not legally granted in respect of the vessel, he shall be guilty of an offence under this sub-section and the vessel shall be liable to forfeiture.

Transfer of Indian vessel or shares.

23. (*1*) No person shall transfer or acquire any Indian vessel or any share or interest therein at any time during which the security of India or any part of the territory thereof is threatened by sanction, war or external aggression and a proclamation of emergency issued under clause (1) of article 352 of the Constitution is in operation, without the previous approval of the Central Government and any transaction effected in contravention of this provision shall be void and unenforceable.

(*2*) The Central Government may, if it considers necessary or expedient so to do for the purpose of conserving the tonnage of Indian shipping, by order, refuse to give its approval to any such transfer or acquisition in the circumstances referred under sub-section (*1*).

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(*3*) No transfer or acquisition of any Indian vessel shall be valid unless,—

(*a*) all mortgages entered in its register are satisfied or the mortgagee has given his consent in writing for the transfer of the vessel;

(*b*) all wages and other amounts due to seafarers in connection with their employment on that vessel have been paid in accordance with the provisions of this Act;

(*c*) any subsisting entry has been made of any court order prohibiting transfer or any dealing with that vessel;

(*d*) any unpaid statutory fees that may be levied on the vessel has been paid and informed in writing to the Registrar.

(*4*) Subject to the provisions contained in this section, an Indian vessel or a share therein shall be transferred, only by an instrument, in such form and manner as may be prescribed.

(*5*) The instrument for the transfer of an Indian vessel or of a share therein shall be registered by the Registrar in accordance with such procedure as may be prescribed.

Transmission of property in Indian vessel on death, insolvency, etc.

24. The property in an Indian vessel or share therein may be transmitted to a person on the death or insolvency of any registered owner or by any lawful means other than by a transfer under this Act subject to such conditions as may be prescribed.

Order for sale where vessel has ceased to be an Indian vessel.

25. Where, by reason of the transmission of any property in a vessel or a share therein on death, insolvency or otherwise, a vessel ceases to be an Indian vessel, it may be ordered to be sold in such manner as may be prescribed.

Mortgage of vessel or share.

26. (*1*) The mortgage of an Indian vessel shall be in the prescribed form and on the production of such instrument, the Registrar of Indian vessel's port of registry shall record it in the register book in such manner as may be prescribed.

(*2*) Mortgages shall be recorded by the Registrar in the order of time in which they are produced to him for that purpose, and the Registrar shall, by memorandum under his hand, notify on each mortgage that it has been recorded by him stating the day and hour of that record.

(*3*) Except in so far as may be necessary for making a mortgaged vessel or share available as a security for the mortgage debt, the mortgagee shall not, by reason of his mortgage, be deemed to be the owner of the vessel or share, nor shall the mortgagor be deemed to have ceased to be owner thereof.

(*4*) Where a registered mortgage is discharged, the Registrar shall, on the production of such documents as may be prescribed, make an entry in the register book to the effect that the mortgage has been discharged, and on that entry being made, the estate, if any, which passed to the mortgagee shall vest in the person in whom (having regard to intervening acts and circumstances, if any) it would have vested, if the mortgage had not been made.

(*5*) If there are more than one recorded mortgage in respect of the same vessel or share, the mortgagees shall, notwithstanding any express, implied or constructive notice, have priority according to the date and time on which each mortgage is recorded in the register book and not according to the date of each mortgage itself.

Rights of mortgagee.

27. (*1*) Where there is only one registered mortgagee of a vessel or share, he shall be entitled to recover the amount due under the mortgage by selling the mortgaged vessel or share without approaching the High Court:

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Provided that nothing contained in this sub-section shall prevent the mortgagee from recovering the amount so due in the High Court as provided in sub-section (*2*).

(*2*) Where there are two or more registered mortgagees of a vessel or share, they shall be entitled to recover the amount due under the mortgage in the High Court, and when passing a decree or thereafter the High Court may direct that the mortgaged vessel or share be sold in execution of the decree.

(*3*) Every registered mortgagee of a vessel or share who intends to recover the amount due under the mortgage by selling the mortgaged vessel or share under sub-section (*1*) shall give a notice relating to such sale to the Registrar of Indian vessel's port of registry in such form as may be prescribed.

(*4*) The notice under sub-section (*3*) shall be accompanied with the proof of payment of the wages due to the seafarers in connection with their employment on that vessel.

Liability of mortgagee.

28. When, during the continuance of the mortgage, the mortgagee takes possession of the mortgaged vessel or is asserting a claim before the court for possession of the vessel, he shall be responsible for—

(*a*) managing the vessel as if it were his own vessel;

(*b*) making such necessary repairs to the mortgaged vessel as may be required for the smooth operation and normal functioning of the vessel;

(*c*) ensuring that no act is committed which is destructive or permanently injurious to the vessel; and

(*d*) such other liability as may be prescribed.

Mortgage not affected by insolvency.

29. A registered mortgage of a vessel or share shall not be affected by any act of insolvency committed by the mortgagor after the date of the record of such mortgage, notwithstanding that the mortgagor, at the commencement of his insolvency, had the vessel or share in his possession, order or disposition, or was the reputed owner thereof, and the mortgage shall be preferred to any right, claim or interest therein of the other creditors of the insolvent or any trustee or assignee on their behalf.

Transfer of mortgages.

30. (*1*) A registered mortgage of a vessel or share may be transferred to any person in such manner and the instrument effecting the transfer shall be in such form as may be prescribed.

(*2*) The person to whom any such mortgage has been transferred shall enjoy the same right of preference as was enjoyed by the transferor.

Transmission of interest in mortgage in certain circumstances.

31. The transmission of the interest of a mortgagee in a vessel or share on death, or insolvency, or by any lawful means other than by a transfer under this Act shall be in accordance with such procedure and subject to such conditions as may be prescribed.

Rules as to name of vessel.

32. (*1*) An Indian vessel shall not be described by any name other than that by which she is for the time being registered.

(*2*) The Registrar may refuse the registration of any Indian vessel by the name by which it is proposed if that name is already borne by another vessel or if the name be so similar as is calculated or likely to deceive.

(*3*) A change shall not be made in the name of an Indian vessel except in such manner as may be prescribed.

(*4*) If any person acts or suffers any person under his control to act in contravention of this section or omits to do or suffers any person under his control to omit to do anything required under this section, the vessel may be detained until the provisions of this section are complied with:

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Provided that nothing in this sub-section shall apply to a foreign vessel which has become, and is sought to be registered as, an Indian vessel.

Registration of alterations.

33. When a registered vessel is so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, then, if the alteration is made at any port having a Registrar, that Registrar, or if it is made elsewhere, the Registrar of the first port at which the vessel arrives after the alteration, shall, on an application being made to him by the owner stating the particulars of the alteration, either cause the alteration to be registered or direct that the vessel be re-registered:

Provided that in case the vessel so altered is outside Indian port, the Registrar may on report of inspection of such vessel by a surveyor or the person authorised under sub-section (*1*) of section 9, re-register the vessel without any requirement of the vessel to visit Indian port.

Provisional certificate and endorsement where vessel is to be re-registered.

34. Where any Registrar, not being the Registrar of the vessel's port of registry, on an application as to an alteration in a vessel directs the vessel to be re-registered, he shall either grant a provisional certificate describing the vessel as altered, or provisionally endorse the particulars of the alteration on the existing certificate.

Transfer of registration.

35. The registration of any vessel may be transferred from one port or place of registry to another on an application to the Registrar of the existing port or place of registry of the vessel made by declaration in writing of all persons appearing in the register to be interested therein as owners or mortgagees, but that transfer shall not in any way affect the rights of those persons or any of them and those rights shall in all respects continue in the same manner as if no such transfer had been effected.

Restrictions on re-registration of abandoned vessel.

36. Where a vessel has ceased to be registered as an Indian vessel by reason of having been wrecked or abandoned, or for any reason other than capture by the enemy, the vessel shall not be re-registered until she has, at the expense of the applicant, been surveyed by a surveyor and certified by him to be seaworthy.

National colours for Indian vessels.

37. (*1*) The Central Government may, by notification, declare the proper national colours for all Indian vessels and for all vessels owned by the Government and different colours may be declared for different classes of vessels.

(*2*) Vessels registered under this Part shall hoist the proper national colours,—

(*a*) on a signal being made to her by any vessel of the Indian Navy or Indian Coast Guard;

(*b*) on entering or leaving any port.

(*3*) Any commissioned officer of the Indian Navy or an officer of the Indian Coast Guard or a surveyor or an Indian ambassador may board any vessel on which any colours are hoisted contrary to this Act and seize and take away the colours which shall be forfeited to the Government.

(*4*) No person onboard a vessel which is not an Indian vessel shall, for the purpose of making it appear to be an Indian vessel, use the Indian national colours, unless the assumption of Indian character has been made for the purpose of escaping capture by the enemy or by a foreign vessel of war in the exercise of some belligerent right.

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Concealment of Indian or assumption of foreign character.

38. No owner or master of an Indian vessel shall knowingly do anything or permit anything to be done, or carry or permit to be carried any papers or documents, with intent to conceal the Indian character of the vessel from any person entitled by any law for the time being in force to inquire into the same, or with intent to assume a foreign character for the vessel, or with intent to deceive any person so entitled.

Liabilities of vessel not recognised as Indian vessel.

39. Where it is declared by this Act that an Indian vessel shall not be recognised as such, that vessel shall not be entitled to any privileges, benefits, advantages or protection usually enjoyed by Indian vessel or to use the Indian national colours for Indian vessel or to assume the Indian national character but so far as regards the payment of dues, the liability to fine or penalty and forfeiture and the punishment of offences committed onboard such vessel or by any person belonging to her, such vessel shall be dealt with in the same manner in all respects as if she were a recognised Indian vessel.

Proceedings on forfeiture of vessel.

40. Where any vessel has either wholly or as to any share therein become subject to forfeiture under this Part, any commissioned officer of the Indian Navy or Indian Coast Guard or an Indian ambassador or any other officer authorised by the Central Government, may seize and detain the vessel, under the directions of the proper officer and bring her for adjudication before the High Court and the High Court may thereupon adjudge the vessel with her equipment to be forfeited to the Government and make such order in the case as the High Court seems just and may award to the officer bringing in the vessel for adjudication such portion of the proceeds of the sale of the vessel or any share therein as the High Court thinks fit.

Liability of owners.

41. Where any person is beneficially interested otherwise than by way of mortgage, in any vessel or share in a vessel registered in the name of some other person as owner, the person so interested as well as the registered owner shall be subject to all the pecuniary penalties or fine imposed by this Act or any other law for the time being in force on the owners of vessel or shares therein, and proceedings for the enforcement of any such penalties or fine may be taken against both or either of the said parties jointly or severally.

Evidence of register book, certificate of registration and other documents.

42. (*1*) A person may on application to the Registrar and on payment of such fees as may be prescribed, inspect any register book, and may obtain a certified copy of any entry in the register book.

(*2*) A certified copy of an entry in a register book shall be admissible in evidence in any court and have the same effect to all intents as the original entry in the register book of which it is a copy.

Closure of registration.

43. (*1*) The owner of an Indian vessel may make an application to the Registrar in such form and manner as may be prescribed, to close its registration if there is no—

(*a*) unsatisfied mortgage entered in its register; or

(*b*) outstanding claims of the master or seafarer of the vessel in respect of wages which have been intimated.

(*2*) On receipt of the application under sub-section (*1*), the Registrar shall, if he is satisfied, by an order, close the registration of the vessel and make an entry thereof in the register and forward the copy of closure report to the Director-General.

Explanation.—For the purposes of this section, "owner" includes any transferee of, or any person entitled under a transmission to the property in, an Indian vessel.

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44. (*1*) The Central Government may make rules to carry out the provisions of this Part. Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the conditions for registration of an Indian vessel under sub-section (*6*) of section 15;

(*b*) the procedure for registration of an abandoned vessel under sub-section (*8*) of section 15;

(*c*) the manner and conditions for registration of a foreign vessel chartered on a bareboat charter-cum-demise contract by an Indian charterer under section 16;

(*d*) the manner, duration and conditions for temporary registration of a vessel sought to be recycled under section 17;

(*e*) the procedure for issuance of provisional certificate of registration under sub-section (*1*) and the procedure, validity, and extension of such registration or cancellation under sub-section (*2*), of section 19;

(*f*) the procedure, period and fees for registration and renewal thereof, of an Indian vessel under sub-section (*1*) and sub-section (*2*) of section 20;

(*g*) the manner and procedure in accordance with which the Registrar may require evidence to be given for the purposes of inquiring into the title of an Indian vessel under sub-section (*4*) of section 20;

(*h*) the form and manner of grant of certificate of registration and manner of determination of gross and net tonnage under sub-section (*5*) of section 20;

(*i*) the manner of granting new certificate *in lieu* of original certificate of registration being defaced or mutilated under sub-section (*6*) of section 20;

(*j*) the compliance of procedure by the owner of registered vessel under sub-section (*7*) of section 20;

(*k*) the manner of description of the name, call sign and official number of Indian vessels under sub-section (*8*) of section 20;

(*l*) the manner of keeping the register book and making entries therein and maintenance of the records of vessels registered under this Act under sub-section (*9*) of section 20;

(*m*) the procedure for registration and issuance of a fresh certificate under sub-section (*10*) of section 20;

(*n*) the special circumstances for grant of temporary pass and the form in which such pass shall be granted under section 21;

(*o*) the form and manner of instrument by which an Indian vessel or share therein shall be transferred under sub-section (*4*) of section 23;

(*p*) the procedure for registration of the instrument by which an Indian vessel or a share therein shall be transferred under sub-section (*5*) of section 23;

(*q*) the procedure for transmission of property in Indian vessel on death, insolvency, etc., under section 24;

(*r*) the manner in which a vessel ceasing to be an Indian vessel is ordered for sale under section 25;

(*s*) the form of mortgage and the procedure and manner in which the Registrar shall record the mortgage in the register book, under sub-section (*1*) of section 26;

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(*t*) the documents required to be produced for the discharge of a registered mortgage of a vessel under sub-section (*4*) of section 26;

(*u*) the form of notice under sub-section (*3*) of section 27;

(*v*) the other liabilities of mortgagee under clause (*d*) of section 28;

(*w*) the manner for transfer of mortgage and the form of instrument effecting the transfer of mortgage, under sub-section (*1*) of section 30;

(*x*) the procedure and conditions for transmission of interest in mortgage under section 31;

(*y*) the manner in which the name of an Indian vessel may be changed under sub-section (*3*) of section 32;

(*z*) the fee for inspection of register book and a certified copy of any entry of the register book under sub-section (*1*) of section 42;

(*za*) the form and manner of application for closure of registration under sub-section (*1*) of section 43;

(*zb*) any other matter which is required to be or may be prescribed.

PART IV

MARITIME EDUCATION AND TRAINING

Certificates to be held by seafarers.

45. (*1*) Every Indian vessel shall have seafarers with manning scales, based on categories of vessel, areas and types of operations, as may be prescribed.

(*2*) The seafarer shall hold certificate of competency or certificate of proficiency granted under section 46 appropriate to his rank in the vessel, or of such higher grade, as may be prescribed:

Provided that an Indian national, including Overseas Citizen of India with such certificate or foreign certificate of competency recognised by the Director-General, may serve on Indian vessels subject to such conditions and restrictions as may be prescribed.

Certificate of competency and certificate of proficiency.

46. (*1*) An officer notified by the Central Government as the issuing authority shall, subject to the provisions of the Standards of Training, Certification and Watchkeeping for Seafarers Convention, grant a certificate of competency or certificate of proficiency for different grades of seafarers with such requirements and procedures as may be prescribed.

(*2*) No certificate of competency or certificate of proficiency shall be granted under sub-section (*1*), unless the seafarer fulfils the requirements in respect of service, age limit, medical fitness, approved training courses including onboard training, qualifications and examination in accordance with the Standards of Training, Certification and Watchkeeping for Seafarers Convention.

(*3*) Notwithstanding anything contained in sub-sections (*1*) and (*2*), the issuing authority notified under sub-section (*1*) may grant such other certificate of competency or certificate of proficiency with such requirements and procedures as may be prescribed.

(*4*) The form, fee, period of validity and the manner of keeping record of a certificate of competency or certificate of proficiency shall be such as may be prescribed.

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Training for grant of certificate of competency and certificate of proficiency.

47. (*1*) The Director-General shall administer, supervise and monitor all activities relating to maritime education, training and assessment and approve the training institutes, training courses including onboard training, as applicable and method of conduct of such training course for the grant of certificate of competency or certificate of proficiency under this Part.

(*2*) No certificate of competency or certificate of proficiency referred to in sub-section (*1*) shall be granted unless the training required for certification under the Standards of Training, Certification and Watchkeeping for Seafarers Convention is imparted in accordance with the provisions of this section.

(*3*) The Director-General may, for the purposes of this Part, authorise a surveyor or any person or body of persons to inspect any maritime training institute and the person so authorised in this behalf shall submit the report to the Director-General.

(*4*) The Director-General may, after receipt of the inspection report under sub-section (*3*), if he is satisfied that the maritime training institute has contravened any provisions of this Part, suspend or withdraw the approval granted to such maritime training institute after giving the institute an opportunity of being heard.

(*5*) The Central Government, on receipt of any information pertaining to any training institute operating without obtaining approval of the Director-General under sub-section (*1*), may undertake action against such institute in accordance with such procedure as may be prescribed.

(*6*) Every pilot or person performing the duties of a pilot at any port shall, from time to time, undergo such training and possess such certificates as the Director-General may by order, specify.

Examination for grant of certificates.

48. (*1*) The Central Government shall appoint such persons having the qualifications in accordance with the Standards of Training, Certification and Watchkeeping for Seafarers Convention as examiners for the purposes of assessing and examining the competence of persons desirous of obtaining certificates of competency or proficiency under this Part.

(*2*) The nautical advisor shall be the Chief Examiner for the master and deck department personnel and the chief surveyor shall be the Chief examiner for engine department personnel:

Provided that in the absence of the nautical advisor and the chief surveyor, the Central Government may authorise any surveyor to act as the chief examiner.

(*3*) The manner of conducting examination for certificate of competency or certificate of proficiency, the fees to be charged and the payment to be made to the examiners appointed under sub-section (*1*), shall be such as may be prescribed.

(*4*) The issuing authority referred to in sub-section (*1*) of section 46 shall grant the certificate of competency or certificate of proficiency to every applicant duly reported by the examiners to have passed the examination and achieved the desired level of competence for that grade of certificate with satisfactory evidence of his sobriety, experience, ability and general good conduct onboard vessel.

(*5*) If the issuing authority is not satisfied with the report of the examiner, he may require re-examination of the applicant including inquiry into the applicant's testimonials and character.

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(*6*) If it appears to the issuing authority that a person holding a certificate of competency or certificate of proficiency has obtained it based on false or erroneous information, or is guilty of indiscipline or misconduct, incompetency, or any act of omission or commission or compromise to safety, security or prevention of pollution which may pose a threat to life or property or environment, he may, after due investigation, by order, withdraw, suspend or cancel such certificate:

Provided that no order shall be passed under this sub-section without giving the person holding the certificate a reasonable opportunity of being heard.

(*7*) The person whose certificate is withdrawn, suspended or cancelled by the issuing authority under sub-section (*6*) may appeal against such order, in accordance with such procedure as may be prescribed, before such officer as the Central Government may, by notification specify, as the appellate authority.

(*8*) Whenever a person holding a certificate granted under this Part proves to the satisfaction of the issuing authority that he has lost or is deprived of such certificate, the issuing authority shall, on payment of such fee as may be prescribed, grant a copy of the certificate and such copy shall have all the effects of the original certificate.

Production of certificate of competency.

49. (*1*) The master of every vessel shall on demand, produce to the proper officer the certificates of competency of the seafarers of the vessel along with a list containing the particulars of grades of certificates of the seafarers including the master.

(*2*) A surveyor may at any reasonable time, go onboard a vessel to which any of the provisions of this Part applies, for the purpose of ensuring that the seafarers holding certificates granted in accordance with the Standards of Training, Certification and Watchkeeping for Seafarers Convention are actually appointed and are present, and satisfy himself about the adequacy of such seafarers for the watchkeeping duties in ports and at sea.

Recognition of certificates of competency granted in other States.

50. (*1*) Where in a State other than India, certificate of competency is granted under any law for the time being in force in that State which is similar to those referred to in this Act, then if the Central Government is satisfied that,—

(*a*) the conditions under which any certificate of competency is granted in that State are not lower than the standards required for the grant under this Act for corresponding certificates; and

(*b*) the certificate granted under this Act is accepted in that State *in lieu* of the corresponding certificate granted under the laws of that State,

the Central Government may, by notification, declare that any certificate of competency granted under the law in force in that State shall be recognised as equivalent to the corresponding certificate of competency granted under this Act.

(*2*) The certificate recognised under this section as equivalent may be issued with a certificate of endorsement as may be prescribed and a person holding such certificate of endorsement shall be considered as duly certificated under this Act.

Foreign vessel not to sail without seafarers having certificate.

51. (*1*) Every master of a foreign vessel shall, before proceeding to sea from any port or place in India, ensure that the vessel has the requisite number of seafarers of appropriate grades in compliance with the Safety Convention and Standards of Training, Certification and Watchkeeping for Seafarers Convention.

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(*2*) A surveyor or any person authorised in this behalf by the Central Government may, at any reasonable time, go onboard a vessel for the purpose of ensuring that the seafarers holding certificates granted in accordance with the Safety Convention and Standards of Training, Certification and Watchkeeping for Seafarers Convention are actually appointed and are present, and satisfy himself about the adequacy of such seafarers for the watchkeeping duties in ports and at sea.

(*3*) If a surveyor or any person authorised under sub-section (*2*) reports any deficiency in a foreign vessel in relation to the requirements of the Safety Convention and Standards of Training, Certification and Watchkeeping for Seafarers Convention and the Central Government is satisfied that it is unsafe for such vessel to proceed to sea, that vessel may be detained by the proper officer till such requirements are fulfilled.

Obligations of certain certificate holders to serve on Indian vessels.

52. Every Indian citizen holding a certificate of competency or certificate of proficiency or certificate recognised under section 50, shall, at any time during which the security of India is threatened or during a proclamation of emergency issued under clause (1) of article 352 of the Constitution, be liable to serve on Indian vessel for such period and on such terms and conditions as the Central Government may, by general or special order, specify in this behalf.

Power to make rules.

53. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manning scales of the seafarers based on different categories of vessel, areas and types of operations under sub-section (*1*) of section 45;

(*b*) the grade of a certificate and the conditions and restrictions subject to which seafarers may serve on Indian vessels under sub-section (*2*) of section 45;

(*c*) the requirements and procedure for grant of certificate of competency or certificate of proficiency to the different grades of seafarer under sub-section (*1*) of section 46;

(*d*) the requirement and procedure for grant of other certificates of competency or certificates of proficiency under sub-section (*3*) of section 46;

(*e*) the form of certificate, fees and the validity of such certificate and the manner in which the records of certificates are to be kept under sub-section (*4*) of section 46;

(*f*) the procedure in accordance with which the Central Government may undertake action against training institutes operating without approval of the Director-General under sub-section (*5*) of section 47;

(*g*) the manner of conducting examination for certificate of competency or certificate of proficiency, fee to be charged and payment to be made to the examiners under sub-section (*3*) of section 48;

(*h*) the procedure in accordance with which a person may appeal before the appellate authority against the order passed by the issuing authority under sub-section (*7*) of section 48;

(*i*) the fee for grant of certificate if lost or deprived, under sub-section (*8*) of section 48;

(*j*) the certificate of endorsement under sub-section (*2*) of section 50;

(*k*) any other matter which is required to be or may be prescribed.

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PART V

SEAFARERS

Application of this Part.

54. Save as otherwise provided, this Part shall apply to,—

(*a*) every seafarer;

(*b*) recruitment and placement service; and

(*c*) ship owners.

Definitions.

55. In this Part, unless the context otherwise requires,—

(*a*) "Declaration of Maritime Labour Compliance" means a declaration issued by the Central Government or by any officer, authority or organisation authorised by the Central Government in this behalf, in respect of a vessel that it meets with the requirements and standards set out in the provisions of the Maritime Labour Convention;

(*b*) "recruitment and placement service" means any person, company, institution, agency or other organisation, in public or private sector which is engaged in recruiting seafarers on behalf of employers or placing seafarers with the employers;

(*c*) "ship owner" means the owner of the ship or any organisation or person, such as the manager, agent or bareboat charterer, who has assumed the responsibility for the operation of the ship from the owner and who, on assuming such responsibility, has agreed to take over the duties and responsibilities imposed on ship owners in accordance with the Maritime Labour Convention, even if any other organisation or persons fulfil certain of the duties or responsibilities on behalf of the ship owner.

Classification of seafarers.

56. (*1*) Notwithstanding anything contained in any other law for the time being in force, the provisions of this Act shall apply to any person employed or engaged as a seafarer.

(*2*) The Central Government shall make rules for the classification of seafarers into different categories, the minimum manning scale of seafarers of such categories, and the different scales for different classes of vessels.

(*3*) Seafarers shall be deemed to be key workers, for the purposes of facilitation of safe and unhindered movement for embarking or disembarking a vessel, shore leave, and when necessary, for shore-based medical treatment.

Application of maritime labour standards to seafarers and vessels.

57. (*1*) The provisions relating to maritime labour standards as contained in the Maritime Labour Convention, shall apply to all seafarers and vessels registered under this Act, but shall not apply to,—

(*a*) vessels which navigate exclusively in inland waters or waters within, or closely adjacent to, sheltered waters or areas where any law for the time being in force relating to ports apply;

(*b*) vessels engaged in fishing activities;

(*c*) traditionally built vessels such as dhows and junks;

(*d*) vessels of war or naval auxiliaries.

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(*2*) Every vessel registered under this Act and every vessel other than an Indian vessel while within the jurisdiction of India shall, subject to such conditions as may be prescribed, be in possession of a certificate granted in accordance with the provisions of the Maritime Labour Convention.

(*3*) No vessel shall proceed to sea unless it is in possession of the certificate referred to in sub-section (*2*).

(*4*) The ship owner and the recruitment and placement service provider shall jointly and severally be liable to discharge the responsibilities of the ship owner and such service provider shall be deemed to be the ship owner for the purposes of offences and penalties under sections 281 and 282.

Duties of shipping master, director and seafarer's welfare officer.

58. (*1*) It shall be the duty of the shipping master to—

(*a*) monitor and facilitate the engagement and discharge of seafarers in the manner provided under this Act;

(*b*) provide means for securing the presence onboard at the proper times of seafarers who are so engaged;

(*c*) grant such continuous discharge certificate and seafarer's identity documents in such form and manner as may be prescribed;

(*d*) hear and decide disputes between a master, ship owner or his agent and any of the seafarers;

(*e*) transmit the complaint of any dispute arising in the territorial waters of India, of a foreign seafarer with the master, ship owner or his agent in respect of a vessel registered in a State other than India, to the competent authority of the country of registration and a copy of such complaint shall be forwarded to the Director-General, International Labour Organisation Office.

(*2*) It shall be the duty of the director to—

(*a*) grant licence subject to such conditions as may be prescribed, regulate and control the recruitment and placement service and,—

(*i*) ensure that no fees or other charges for recruitment or placement of seafarers are borne directly or indirectly or in whole or in part, by the seafarers other than the cost of the seafarer obtaining a national statutory medical certificate, the national seafarer's book and a passport or other similar personal travel documents, not including, however, the cost of visas, which shall be borne by the ship owner;

(*ii*) ensure that adequate machinery and procedures exist for the investigation, if necessary, of complaints concerning the activities of recruitment and placement services; and

(*iii*) to maintain registers of seafarers in respect of the categories of seafarers;

(*b*) inspect and verify the books of account and financial documents of the recruitment and placement service provider and maritime training institute approved under this Act as and when directed by the Director-General;

(*c*) perform such duties of the shipping master as the Director-General may by order direct.

(*3*) It shall be the duty of the seafarer's welfare officer—

(*a*) in the case of any officer appointed at any port in India, to perform such functions in relation to welfare of seafarers as may be assigned to him by the Central Government;

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(*b*) in the case of any officer appointed at any port outside India, to perform such functions in relation to welfare of seafarers and such functions of an Indian ambassador as may be assigned to him by the Central Government and such functions shall have the same effect as if they had been performed by an Indian ambassador for the purposes of this Part.

(*4*) The shipping master or the director or the seafarer's welfare officer shall also perform such other duties as the Central Government may, by general or special order, specify in this behalf.

Minimum age for seafarers.

59. No person under the age of sixteen years shall be engaged, employed or work onboard any vessel.

Medical certificate.

60. No person shall engage or carry to sea any seafarer to work in any capacity in any vessel, unless the seafarer is in possession of a certificate to the effect that he is medically fit to be employed in that capacity granted in such form and by such authority as may be prescribed.

Training and qualifications.

61. (*1*) The Central Government may, by order, direct that the seafarers generally or any category of seafarers in particular shall not be engaged or carried to sea to work in any capacity in any vessel or in any class of vessels specified in the said order, unless each one of them possesses such qualifications as may be specified by the Director-General, in accordance with the Safety Convention and Standards of Training, Certification and Watchkeeping for Seafarers Convention.

(*2*) The ship owner shall ensure that the seafarers shall not work on the vessel unless they are trained or certified as competent or otherwise qualified to perform their duties and have successfully completed training for personal safety onboard vessel.

(*3*) The training and certification under sub-section (*2*), shall be in accordance with the mandatory instruments adopted by the International Maritime Organisation.

Recruitment and placement of seafarers.

62. (*1*) The seafarer shall be engaged only by,—

(*a*) the recruitment and placement service agency possessing the licence granted under this Part; or

(*b*) the owners in the case of Indian vessel for the vessel owned by them.

(*2*) No person,—

(*a*) other than an owner of Indian vessel in respect of the vessel owned by him, shall carry on the business of recruitment and placement service, unless he is in possession of a valid licence granted under this Part;

(*b*) shall engage any seafarer under this Act in any vessel unless the seafarer is in possession of a continuous discharge certificate and seafarer's identity documents issued under this Part except as otherwise exempted;

(*c*) shall demand or receive, either directly or indirectly from any seafarer or person seeking onboard training or employment as seafarer or any person on his behalf, any remuneration or fees or other charges for seafarer recruitment or placement or for providing onboard training or employment to seafarer or person seeking onboard training or employment as seafarer:

Provided that the cost of obtaining a medical certificate, the continuous discharge certificate or identity document and a passport or other similar personal travel documents by the seafarer may be borne by the seafarer or any person on his behalf but not including the cost of visas, which shall be borne by the ship owner;

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(*d*) shall discriminate between seafarers as regards their recruitment and engagement onboard any vessel,—

(*i*) on the ground of their membership or lack of membership in any particular union purporting to represent the interests of seafarers;

(*ii*) on the basis of training institute from where they obtained the training or the place of grant of their continuous discharge certificates.

(*3*) The Central Government or any officer authorised by it in this behalf, if satisfied that in the national interest or in the interest of seafarer, it is necessary so to do, may, by order in writing, prohibit the master or ship owner or his agent other than of an Indian vessel specified in the order, from engaging any person to serve as a seafarer on such vessel.

(*4*) The services of the seafarer engaged in contravention of sub-section (*1*) shall not be recognised for the purposes of certification under Part IV.

(*5*) The Director-General may suspend or withdraw the continuous discharge certificate or certificate of competency or the certificate of proficiency of a seafarer who seeks or obtains employment as a seafarer in violation of sub-section (*1*) and clause (*a*) of sub-section (*2*), with his own knowledge:

Provided that no order for suspension or withdrawal of any certificate shall be passed unless the seafarer has been given a reasonable opportunity of being heard.

(*6*) Every recruitment and placement service agency possessing the licence granted under this Part shall,—

(*a*) ensure that the ship owner has the financial ability to repatriate abandoned seafarers;

(*b*) ensure that the ship owner repatriates abandoned seafarers along with their maintenance and required medical assistance before such repatriation;

(*c*) in case of death, transport the mortal remains of a deceased seafarer;

(*d*) ensure that the labour conditions on the vessel where the seafarer is placed are in conformity with the seafarer's employment agreement;

(*e*) ensure that any incident onboard the vessel causing injury, disappearance or death, is reported within twenty-four hours of receipt of such information to such authority, in such form and manner as may be prescribed;

(*f*) ensure that reports in relation to seafarers recruited or placed through the recruitment and placement service agency, including any change in the terms and conditions of the recruitment and placement, are submitted to such authority, in such form and manner within such time as may be prescribed;

(*g*) undertake such other responsibilities as may be prescribed.

Agreement with seafarers.

63. (*1*) The master or owner of every Indian vessel or recruitment and placement service agency for Indian vessel or foreign vessel shall enter into seafarers' employment agreement in such form and manner as may be prescribed with every seafarer whom he engages and shall submit a copy thereof to the shipping master.

(*2*) Notwithstanding anything contained in any other provisions of this Act, the master of an Indian vessel registered at a port outside India, or owner of such vessel or his agent who has an agreement with the seafarer made in due form according to the law of that port or of the port in which her seafarer is engaged, may engage in any port in India—

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(*a*) a seafarer who is not a citizen of India and who holds a continuous discharge certificate or any other similar document of identity issued by the competent authority of the State in which the vessel is registered or, of the State in which the said agreement was made; or

(*b*) a seafarer who is a citizen of India and who holds a continuous discharge certificate granted under this Act,

and any seafarer so engaged under clause (*a*) or clause (*b*) may sign the agreement aforesaid.

(*3*) A seafarer shall, before signing a seafarers' employment agreement, be given an opportunity to examine and seek advice on the agreement to ensure that he has freely entered into an agreement with sufficient understanding of his rights and responsibilities.

Wages.

64. (*1*) Every ship owner of an Indian vessel shall ensure that full payments due to seafarers are made to them at not later than monthly intervals and are given a monthly account of payments due and amounts paid, including wages and additional payments.

(*2*) If any amount in respect of wages payable to a seafarer under a seafarer employment agreement is not paid within the monthly interval, the seafarer shall be entitled to wages at the rate last payable under the seafarers' employment agreement for every day on which it remains unpaid until the full amount is paid, along with interest at such rate as may be prescribed but no interest shall be payable if the failure to make such monthly payment was due to—

(*a*) a reasonable mistake; or

(*b*) a reasonable dispute as to liability; or

(*c*) the act or default of the seafarer; or

(*d*) any other cause not being the wrongful act or default of the persons liable to make the payment or of their servants or agents.

Hours of rest.

65. Every ship owner shall ensure that every seafarer in his employment is given such hours of rest as may be prescribed.

Entitlement to leave.

66. Every ship owner of an Indian vessel shall ensure that seafarers are allowed paid annual leave subject to such conditions as may be prescribed.

Repatriation.

67. (*1*) Seafarers shall have the right to be repatriated at no cost to themselves in such circumstances and subject to such conditions as may be prescribed.

(*2*) Every ship owner of an Indian vessel shall provide such financial security to ensure that seafarers are duly repatriated in such manner as may be prescribed.

(*3*) When the service of a seafarer is terminated without the consent of the seafarer at a port outside India before the expiration of the period for which the seafarer was engaged, the master, ship owner or his agent shall, in addition to any other related obligation imposed on either of them by this Act, make adequate provision for the maintenance of the seafarer according to his rank or rating, and for the return of that seafarer to a proper return port.

(*4*) If the master, ship owner or his agent fails to repatriate seafarers, the expenses of maintenance and of the journey to the proper return port shall, if defrayed by the seafarer, be recoverable as wages due to him, and if defrayed by an Indian ambassador, shall constitute a debt due to the Central Government in accordance with the provisions of sub-section (*3*) or sub-section (*4*) of section 91.

Compensation for vessel's loss or foundering.

68. In case of loss or foundering of any vessel, the ship owner shall pay to each seafarer onboard such indemnity against unemployment resulting from such loss or foundering, as may be prescribed.

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Manning levels.

69. Every vessel shall employ such number of seafarers, as may be prescribed, onboard to ensure that vessels are operated safely and efficiently with due regard to security under all conditions, taking into account concerns about seafarer's fatigue and the particular nature and conditions of the voyage.

Accommodation and recreational facilities.

70. Every ship owner shall provide and maintain such accommodations and recreational facilities for seafarers working or living onboard, or both, consistent with promoting the seafarer's health and well-being, as may be prescribed.

Food and catering.

71. (*1*) Every ship owner shall provide for food and drinking water having quality, nutritional value and quantity that adequately covers the requirements of the seafarers and takes into account the differing cultural and religious background.

(*2*) Seafarers onboard a vessel shall be provided with food and water free of charge during the period of engagement.

(*3*) The ship owner shall ensure that the seafarers who are engaged as cooks of the vessel are trained, qualified and found competent as specified by the Director-General.

Medical care.

72. It shall be the duty of the ship owner to take such measures for providing protection of health and medical care, at no cost to seafarers employed onboard the vessel, as may be prescribed.

Ship owners' liability.

73. (*1*) The ship owner shall ensure that seafarers employed on the vessels are provided with a right to material assistance and support with respect to the financial consequences of sickness, injury or death occurring while serving under a seafarers' employment agreement or arising from their employment under such agreement.

(*2*) Nothing contained in sub-section (*1*) shall affect any other legal remedy available to a seafarer under any other law for the time being in force.

Health and safety protection and accident prevention.

74. Every ship owner shall ensure that seafarers working onboard the vessel are provided with occupational health protection and they live, work and train onboard vessel in a safe and hygienic environment, in accordance with such guidelines as the Director-General may by order, specify.

Social security.

75. All seafarers shall have access to such branches of social security protection as may be prescribed.

Flag State responsibilities.

76. (*1*) The Central Government shall, for the purposes of giving effect to the provisions of Part A of the Code of the Maritime Labour Convention relating to flag State responsibilities, make rules for all or any of the following matters, namely:—

(*a*) establishing an effective system for inspection and certification of maritime labour conditions;

(*b*) authorise public institutions or other organisations competent to carry out inspections or grant certificates;

(*c*) effective and coordinated system of regular inspections, monitoring and other control measures;

(*d*) onboard complaint procedure for the fair, effective and expeditious hearing of seafarer's complaint alleging breach of the Maritime Labour Convention; and

(*e*) compliance and enforcement.

(*2*) The Central Government shall, by order, specifiy such Indian vessels which shall carry and maintain Declaration of Maritime Labour Compliance.

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Port State responsibilities.

77. (*1*) The Central Government shall, for the purposes of giving effect to the provisions of Part A of the Code of the Maritime Labour Convention relating to port State responsibilities, make rules for all or any of the following matters, namely:—

(*a*) establishing an on shore complaint redressal procedure;

(*b*) establishing a procedure for inspections in port;

(*c*) compliance and enforcement.

(*2*) The Director-General shall notify a system for inspection of vessels and the procedure for port State inspections, including—

(*a*) the requirement to develop, maintain and update an electronic inspection database, containing all information required for implementation of an effective and coordinated system of regular inspections; and

(*b*) specifying risk profile of all vessels calling at Indian ports in the inspection database.

Rules for enforcement of Maritime Labour Convention.

78. (*1*) The Central Government shall, for the purposes of giving effect to the provisions of Part A of the Code of the Maritime Labour Convention, make rules for all or any of the following matters, namely:—

(*a*) minimum age;

(*b*) medical certificate;

(*c*) training and qualifications;

(*d*) recruitment and placement;

(*e*) seafarers' employment agreements;

(*f*) payment of wages;

(*g*) hours of work and hours of rest;

(*h*) entitlement to leave;

(*i*) repatriation;

(*j*) compensation in case of loss of vessel or foundering;

(*k*) manning levels;

(*l*) service conditions including skill development opportunities;

(*m*) accommodation, recreational facilities, food and catering;

(*n*) ship owners' liability;

(*o*) health protection, medical facilities, welfare and social security protection;

(*p*) any other matter which is to be or may be required for compliance and enforcement of the Maritime Labour Convention.

(*2*) The Central Government may, for the purposes of giving effect to, Part B of the Code of the Maritime Labour Convention and any other provision of the Maritime Labour Convention which has not been given effect to in this Act, make rules for all or any of the matters specified in sub-section (*1*).

Payment of wages.

79. (*1*) Where the service of any seafarer engaged under this Act is terminated before the date specified in the agreement by reason of the wreck, loss or abandonment of the vessel or by reason of his being left on shore at any place outside India under a certificate granted under this Act of his unfitness or inability to proceed on the voyage, the seafarer shall be entitled to receive wages on such terms and conditions, including the periods during which such seafarer shall not be entitled to wages, as may be prescribed.

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(*2*) Subject to such exceptions as may be prescribed, a seafarer shall not be disentitled to claim wages for any period during which he has not performed his duty, if he proves that he was incapable of doing so by reason of illness, hurt or injury.

(*3*) If a seafarer having signed an agreement is discharged otherwise than in accordance with the terms thereof, without fault on his part justifying the discharge and without his consent, he shall be entitled to receive from the master or ship owner or his agent, in addition to any wages which he may have earned, as due compensation for the damage caused to him by the discharge, such sum as the shipping master may fix having regard to the circumstances relating to the discharge, which may be recovered as wages.

(*4*) The compensation so payable under sub-section (*3*) shall not exceed—

(*a*) in the case of a seafarer who has been discharged before the commencement of a voyage, one month's wages; and

(*b*) in the case of a seafarer who has been discharged after the commencement of a voyage, three month's wages.

Discharge of seafarers.

80. (*1*) A seafarer serving in an Indian vessel shall, on termination of his engagement, be discharged in such manner as may be prescribed.

(*2*) If an Indian vessel is transferred or disposed of while she is at sea or on a voyage to any port outside India, every seafarer belonging to that vessel shall be discharged at that port, unless he consents in writing to complete the voyage in the vessel, if continued.

(*3*) If a seafarer is discharged from an Indian vessel without his consent and before the expiration of the period for which the seafarer was engaged, he shall be duly repatriated in accordance with the provisions of section 67.

(*4*) Every seafarer discharged in terms of sub-section (*2*) shall, if the voyage for which he was engaged is not continued, be entitled to the wages to which he would have been entitled had his service been wrongfully terminated by the ship owner before the expiration of the period for which the seafarer was engaged.

(*5*) The master of an Indian vessel shall not,—

(*a*) discharge a seafarer before the expiration of the period for which he was engaged, unless the seafarer consents to his discharge; or

(*b*) except in circumstances beyond his control, leave a seafarer behind, without the authority of the officer specified in this behalf by the Central Government and such officer shall certify on the agreement with seafarer that he has granted such authority, and also the reason for the seafarer being discharged or the seafarer being left behind:

Provided that such officer shall, before discharging or leaving behind such seafarer, investigate the grounds on which the seafarer is to be discharged or left behind and may in his discretion grant or refuse to grant such authority:

Provided further that he shall not refuse to grant his authority if he is satisfied that the seafarer, without reasonable cause,—

(*a*) has failed or refused to join his vessel or to proceed to sea therein; or

(*b*) has been absent from his vessel without leave, either at the commencement or during the progress of a voyage for a period of more than forty-eight hours.

(*6*) The officer referred to in clause (*b*) of sub-section (*5*) shall keep a record of all seafarers discharged or left behind with his authority and whenever any charge is made against a seafarer under section 98, the fact that no such authority is so recorded shall be *prima facie* evidence that it was not granted.

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Wages and property of deceased seafarers and seafarers left behind.

81. If any seafarer is left behind or lost overboard or is deceased, the master shall enter in the official logbook a statement of the amount due to the seafarer in respect of wages at the time when he was left behind or lost overboard or is deceased, and of all property left onboard by him, and shall take such property into his charge and discharge the property in such manner as may be prescribed.

Certain undisbursed amounts to be utilised for welfare of seafarers.

82. Any amount deposited with or recovered by the shipping master as wages or for making payment in accordance with the allotment note made by a seafarer or for being paid to a seafarer or his nominee may, if such amount remains unclaimed with the shipping master for a period of not less than six years, be utilised for the welfare of seafarer in such manner and subject to such restrictions and conditions as may be prescribed.

Shipping master to adjudicate disputes involving seafarer.

83. (*1*) Where under the agreement with the seafarer any dispute arises between the master, ship owner or his agent and any of the seafarer of the vessel, it shall be submitted to the shipping master.

(*2*) Any dispute of an Indian seafarer, on a vessel registered in a State other than India, in the territorial waters of India, with the master or ship owner or his agent, may be submitted to the shipping master.

(*3*) The shipping master shall hear and after giving the parties an opportunity to be heard, decide the dispute submitted under sub-section (*1*) or sub-section (*2*), pass an award in writing containing reasons, within a period of thirty days which shall be conclusive as to the rights of parties and any document relating to such dispute or award itself shall be *prima facie* evidence thereof:

Provided that if the shipping master does not pass an award within thirty days from the date of receipt of the dispute for sufficient cause, the shipping master may pass an award within a further period of thirty days.

(*4*) The award passed by the shipping master shall be enforceable in accordance with the provisions of the Code of Civil Procedure, 1908 in the same manner as if it were a decree of court. 5 of 1908.

(*5*) Nothing in the Arbitration and Conciliation Act, 1996 shall apply to any matter submitted to a shipping master for decision under this section. 22 of 1996.

Power of shipping master to require production of documents.

84. In any proceedings under this Act before a shipping master relating to the wages, claims or discharge of a seafarer, the shipping master may require the ship owner or his agent, master or seafarer to produce any logbooks, papers, or other documents in his possession or in his power relating to any matter in question in the proceedings, and may require the attendance of and examine any of those persons.

Wages not recoverable outside India in certain cases.

85. Where a seafarer is engaged for a voyage which is to terminate in India, he shall not be entitled to sue in any court outside India for wages unless he is discharged with such sanction as is required by this Act and with the written consent of the master, or proves such ill-usage on the part, or by the authority, of the master, as to warrant a reasonable apprehension of danger to his life if he were to remain onboard.

Summary proceedings for wages.

86. (*1*) A seafarer or a person duly authorised by him, as soon as any wages due to him become payable but not paid, may apply to any Judicial Magistrate of the first class exercising jurisdiction in or near the place at which his service has terminated or at which he has been discharged, or at which any person upon whom the claim is made is or resides, and such Magistrate shall try the case summarily and the order made by such Magistrate in the matter shall be final.

(*2*) An application under sub-section (*1*) may also be made by any officer authorised by the Central Government in this behalf by general or special order.

Restrictions on suits for wages.

87. A proceeding for the recovery of wages due to a seafarer shall not be instituted by or on behalf of any seafarer in any civil court except where,—

(*a*) the ship owner has been declared insolvent;

(*b*) the vessel is under arrest or sold by the authority of any court; or

(*c*) a Judicial Magistrate of the first class refers a claim to the court.

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Remedies of master for wages, disbursements, etc.

88. (*1*) The master of a vessel shall, so far as the case permits, have the same rights, liens and remedies for the recovery of his wages as a seafarer has under this Act or by any law or custom.

(*2*) Every master shall have the same rights, liens and remedies for the recovery of disbursements or liabilities properly made or incurred by him on account of the vessel as such master has for the recovery of his wages.

(*3*) Every person lawfully acting as master of a vessel by reason of the disease or incapacity from illness, of the master of such vessel shall, so far as the case permits, have the same rights, liens and remedies for the recovery of disbursements or liabilities properly made or incurred by him on account of the vessel as a master has for the recovery of his wages.

Power to refer disputes between seafarers and employers to Tribunal.

89. (*1*) Where the Central Government is of the opinion that any dispute between seafarer or any class of seafarers or of any union of seafarers and the ship owners in which such seafarers are employed or are likely to be employed exists or is apprehended and such dispute relates to any matter connected with or incidental to the employment of the seafarers, the Central Government may, by notification, constitute a Tribunal consisting of one or more persons, having such qualifications and experience as may be prescribed including having knowledge of maritime matter, and refer the dispute to the Tribunal for adjudication.

(*2*) The Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 but shall be guided by the principles of natural justice.

5 of 1908.

(*3*) The Tribunal shall also not be bound by the rules of evidence contained in the Bharatiya Sakshya Adhiniyam, 2023.

47 of 2023.

(*4*) The Tribunal shall, for the purposes of discharging its functions under this Act, have power to regulate its own procedure and shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) compelling the production of documents;

(*c*) receiving evidence on affidavits;

(*d*) issuing commissions for the examination of witnesses;

(*e*) any other matter which is required to be or may be prescribed.

(*5*) Any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of section 229 and section 267 of the Bharatiya Nyaya Sanhita, 2023.

45 of 2023.

(*6*) No party to a dispute shall be entitled to be represented by a legal practitioner in any proceeding before the Tribunal except with the consent of the other party or parties to the proceeding and with the leave of the Tribunal.

(*7*) The Tribunal shall dispose of the reference and submit its award to the Central Government within such period as may be prescribed.

(*8*) On receipt of the award, the Central Government shall cause it to be published and the award shall become enforceable on the expiry of thirty days from the date of such publication:

Provided that where the Central Government is of the opinion that it shall be inexpedient on the grounds of public interest to give effect to the award or any part of it, it may, before the expiry of the said period of thirty days by order in the Official Gazette, either reject the award or modify it, and where the Central Government does so, the award shall not become enforceable or shall become enforceable subject to such modifications.

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(*9*) An award which has become enforceable under this section shall be binding on—

(*a*) all parties to the dispute;

(*b*) where any party to the dispute is the ship owner, his heirs, successors, or assignees.

(*10*) Save as otherwise provided in the award, an award shall remain in operation for a period of one year from the date on which it becomes enforceable and shall thereafter continue to remain in operation until a period of two months has elapsed from the date on which notice is given by any party bound by the award to the other party or parties intimating its intention to terminate the award.

(*11*) Unless otherwise directed by the Central Government, the Tribunal shall cease to exist on the expiry of a period of thirty days after publication of the award.

(*12*) Any money due to a seafarer from the ship owner under an award may be recovered as wages.

(*13*) Nothing contained in the Industrial Disputes Act, 1947 shall apply to any dispute between seafarers or any class of seafarers or any union of seafarers and the ship owners in respect of the ship in which such seafarers are employed or are likely to be employed. 14 of 1947.

(*14*) During the pendency of proceedings under this section,—

(*a*) no seafarer or class of seafarers or union of seafarers shall go or remain on strike or otherwise act in a manner prejudicial to the normal operation of the vessels in which the seafarer is employed or is likely to be employed; and

(*b*) no ship owner shall,—

(*i*) alter to the prejudice of the seafarers concerned in the dispute, the conditions of service applicable to them immediately before the commencement of such proceedings; or

(*ii*) discharge or punish any seafarer in respect of any matter connected with the dispute.

Recovery of wages, etc., of seafarers lost with vessel.

90. Where a seafarer is missing or lost with the vessel to which he belongs, the Central Government or such officer as the Central Government may appoint in this behalf may recover the wages and the compensation due to him from the master or ship owner or his agent in the same court and in the same manner in which the seafarer's wages are recoverable, and shall deal with those wages in the same manner as with the wages and compensation due to other deceased seafarers under this Act.

Relief and maintenance of abandoned seafarers.

91. (*1*) The Indian ambassador at or near the place where a seafarer is abandoned shall, on an application being made to him by the abandoned seafarer, provide in accordance with the rules made under this Act for the return of that seafarer to a proper return port and also for his necessary clothing and maintenance until his arrival at such port.

(*2*) An abandoned seafarer shall not have any right to be maintained or sent to a proper return port except to the extent and subject to such conditions as may be prescribed.

(*3*) All repatriation expenses, other than excepted expenses, incurred by or on behalf of the Central Government in accordance with the provisions of this Act shall constitute a debt due to the Central Government for which the ship owner or his agent or the vessel to which the seafarer in respect of whom they were incurred belonged at the time of his discharge or other event which resulted in his becoming an abandoned seafarer shall be liable, and the ship owner or his agent shall not be

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entitled to recover from the seafarer any amount paid by him to the Central Government in settlement or part settlement of such debt.

(*4*) All excepted expenses incurred by or on behalf of the Central Government in accordance with the provisions of this Act shall constitute a debt due to the Central Government for which the seafarer in respect of whom they were incurred and the ship owner or his agent or the vessel to which that seafarer belonged at the time of his discharge or other event which resulted in his becoming an abandoned seafarer shall be jointly and severally liable, and the ship owner or his agent shall be entitled to recover from the seafarer any amount paid by him to the Central Government in settlement or part settlement of such debt, and may apply to the satisfaction of his claim so much as may be necessary of any wages due to the seafarer.

(*5*) All excepted expenses incurred in accordance with the provisions of this Act in respect of any abandoned seafarer by the ship owner or his agent or the vessel to which he belonged at the time of his discharge or other event which resulted in his becoming an abandoned seafarer shall constitute a debt due to the ship owner or his agent for which the seafarer shall be liable, and the ship owner or his agent may apply to the satisfaction of his claim so much as may be necessary of any wages due to the seafarer but he shall not be entitled to recover from the seafarer any repatriation expenses other than excepted expenses.

(*6*) In any proceedings for the recovery of any expenses which in terms of sub-section (*3*) or sub-section (*4*) are a debt due to the Central Government, the production of an account of the expenses and proof of payment thereof by or on behalf of or under the direction of the Central Government shall be *prima facie* evidence that the expenses were incurred in accordance with the provisions of this Act by or on behalf of the Central Government.

(*7*) Any debt which may be due to the Central Government under this section may be recovered by any officer authorised by it in writing in this behalf from the person concerned in the same manner as the wages are recoverable under section 86.

Explanation.—For the purposes of this section,—

(*a*) "excepted expenses" means repatriation expenses incurred in cases where the cause of the seafarer being left behind is desertion or absence without leave or imprisonment for misconduct or discharge from his vessel on the grounds of misconduct;

(*b*) "repatriation expenses" means expenses incurred in returning an abandoned seafarer to a proper return port and in providing him with necessary clothing and maintenance until his arrival at such port, and includes in the case of a shipwrecked seafarer, the repayment of expenses incurred in conveying him to a port after shipwreck and maintaining him while being so conveyed;

(*c*) "shipping master" means a shipping master,—

(*i*) for the port at which the seafarer entered into, or is believed to have entered into, an agreement; or

(*ii*) where the seafarer did not enter into an agreement in India, for the port to which the seafarer has returned, or is expected to return, on the completion of his latest voyage.

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Replacement crew onboard abandoned vessels.

92. (*1*) If the ship owner of any abandoned Indian vessel or any foreign vessel abandoned on or near the coast of India or within its coastal waters fails to make arrangement for or to meet the cost of arranging for replacement crew to be sent onboard the vessel whose seafarers are required to be repatriated, the Central Government shall arrange for replacement crew to be sent onboard such vessel.

(*2*) The cost incurred by or on behalf of the Central Government under sub-section (*1*) shall constitute a debt due to the Central Government liable to be paid by the ship owner or his agent for the seafarer in respect of whom they were incurred and the ship owner or his agent shall not be entitled to recover from the seafarer any amount paid by him to the Central Government in settlement or part settlement of such debt.

(*3*) In any proceedings for the recovery of any expenses which in terms of sub-section (*2*) are a debt due to the Central Government, the production of an account of the expenses and proof of payment thereof by or on behalf of or under the direction of the Central Government shall be *prima facie* evidence that the expenses were incurred in accordance with the provisions of this Act by or on behalf of the Central Government.

(*4*) Any debt which may be due to the Central Government under this section may be recovered by any officer authorised by it in writing in this behalf from the person concerned in the same manner as the wages are recoverable under section 86.

(*5*) In any proceeding under this Part, a certificate of the Central Government or of such officer as the Central Government may specify in this behalf, to the effect that any seafarer named therein is abandoned, shall be conclusive evidence that such seafarer is an abandoned seafarer within the meaning of this Act.

Inspection by shipping master, etc.

93. (*1*) A shipping master, surveyor, seafarer's welfare officer, Indian ambassador or any other officer at any port duly authorised in this behalf by the Central Government shall, at any time,—

(*a*) in the case of any vessel upon which the seafarer has been shipped at that port; and

(*b*) in the case of any Indian vessel, and if the master or three or more of the seafarers so request,

enter onboard the vessel and inspect,—

(*i*) the provisions and water;

(*ii*) the weights and measures;

(*iii*) the accommodation for seafarers,

with which the vessel is required to be provided by or under this Act and also the space and equipment used for the storage and handling of food, water and the galley and other equipment used for the preparation and service of meals;

(*iv*) the Maritime Labour Certificate and Declaration of Maritime Labour Compliance.

(*2*) All Indian vessels engaged in international voyage or operating from a port, or between ports, in another State, shall possess a Maritime Labour Certificate and a Declaration of Maritime Labour Compliance.

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Explanation.—For the purposes of this sub-section, "international voyage" means a voyage from or to a port or place in India to or from a port or place outside India or between any ports outside India.

(*3*) The vessels not covered under sub-section (*2*) shall, unless exempted by the Central Government, possess such certificate in such manner and form as may be prescribed.

(*4*) For the purpose of preventing seafarer from being taken onboard any vessel at any port in India contrary to the provisions of this Act, a shipping master or deputy shipping master or assistant shipping master or a director, or deputy director or assistant director of the seafarer's employment office may enter at any time, onboard any such vessel upon which he has reasons to believe that seafarers have been shipped, and may muster and examine the seafarers employed therein.

Explanation.—For the purposes of this section, "Maritime Labour Certificate" means a certificate granted by the Central Government or by any officer, authority or organisation authorised by it in this behalf, in accordance with the provisions of the Maritime Labour Convention.

Special provisions for protection of seafarers in respect of litigation.

94. (*1*) A seafarer shall for the purposes of this Part, be deemed to be a serving seafarer during any period commencing on the date of the agreement with seafarers and ending thirty days after the date on which the seafarer is finally discharged from such agreement.

(*2*) Every seafarer who is a party to a litigation shall be protected to the extent, subject to such terms and conditions and in such manner, as may be prescribed.

Facilities for making complaint.

95. If a seafarer states to the master that he desires to make a complaint to a Judicial Magistrate of the first class or other proper officer against the master or any of the seafarers, the master shall,—

(*a*) if the vessel is then at a place where there is a Judicial Magistrate of the first class or other proper officer, as soon after such statement as the service of the vessel shall permit; and

(*b*) if the vessel is not then at such place, as soon after her first arrival at such place as the service of the vessel shall permit,

allow the complainant to go ashore or send him ashore under proper protection to enable him to make the complaint.

Vessel not to be boarded without permission.

96. Where a vessel has arrived at a port or place in India at the end of a voyage and any person, not being in the service of the Government or not being duly authorised by law for the purpose, goes onboard the vessel without the permission of the master, the master may take such person into custody and deliver him up forthwith to a police officer to be taken before a Judicial Magistrate of the first class and dealt with according to the provisions of this Act.

Misconduct endangering life or vessel.

97. No seafarer belonging to an Indian vessel wherever it may be, or to any other vessel while in India, shall knowingly,—

(*a*) do anything tending to the immediate loss or destruction of, or serious damage to, the vessel, or tending immediately to endanger the life of, or to cause injury to any person belonging to or onboard the vessel; or

(*b*) refuse or omit to do any lawful act proper and requisite to be done by him for preserving the vessel from immediate loss, destruction or serious damage, or for preserving any person belonging to or onboard the vessel from danger to life or from injury.

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Desertion and absence without leave.

98. (*1*) No seafarer lawfully engaged shall,—

(*a*) desert his vessel; or

(*b*) neglect or refuse, without reasonable cause, to join the vessel or proceed to sea in his vessel or be absent without leave at any time within twenty-four hours of the vessel's sailing from a port either at the commencement or during the progress of a voyage, or be absent at any time without leave and without sufficient reason from his vessel or from his duty.

(*2*) For the purposes of sub-section (*1*), the fact that the vessel on which the seafarer is engaged or to which he belongs is unseaworthy, shall be deemed to be a reasonable cause for desertion or absence without leave:

Provided that the seafarer has, before failing or refusing to join his vessel or to proceed to sea in his vessel or before absenting himself or being absent from the vessel complained to the master or a shipping master, surveyor, seafarer's welfare officer, port health officer, Indian ambassador or any other officer at any port duly authorised in this behalf by the Central Government, that the vessel is unseaworthy.

(*3*) If it is shown to the satisfaction of a shipping master that a seafarer has deserted his vessel or has absented himself without leave and without sufficient reason from his vessel or from his duty, the shipping master shall forthwith make a report to that effect to the Director-General who may thereupon direct that the seafarer's continuous discharge certificate and seafarer identity document shall be withheld for such period as may be specified in that direction, or may suspend or withdraw the certificate of competency or certificate of proficiency of the deserting seafarer, if it is established that such desertion was without leave or sufficient reason:

Provided that no order of withholding, suspension or cancellation shall be passed unless the seafarer has been given an opportunity of being heard.

(*4*) If a seafarer deserts his vessel or is absent without leave and without sufficient reason from his vessel or from his duty, the master, any seafarer, the ship owner or his agent may, without prejudice to any other action that may be taken against the seafarer under this Act, convey him onboard his vessel and may for that purpose cause to be used such force as may be reasonable in the circumstances of the case.

(*5*) If, either at the commencement or during the progress of any voyage, a seafarer engaged in an Indian vessel commits outside India, the offence of desertion or absence without leave or any offence against discipline, the master or the ship owner or his agent may, if and so far as the laws in force in the place permit, arrest him without procuring a warrant.

(*6*) No person shall convey onboard or arrest a seafarer on improper or insufficient grounds.

(*7*) Where a seafarer is brought before a court on the ground of desertion or of absence without leave or of any offence against discipline, and the master or the ship owner or his agent so requires, the court may, *in lieu* of committing and sentencing him for the offence, cause him to be conveyed onboard his vessel for the purpose of proceeding on the voyage, or deliver him to the master or the ship owner or his agent to be by them so conveyed, and may in such case order any costs and expenses properly incurred by or on behalf of the master or ship owner by reason of the conveyance to be paid by the offender and, if necessary, to be deducted from any wages which he has then earned or by virtue of his then existing engagements may afterwards be earned.

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General liability against discipline.

99. (*1*) Any seafarer lawfully engaged shall be liable to penalty or be guilty of an offence under this Act, if he commits any of the following acts, namely:—

(*a*) if he quits the vessel without leave after her arrival at her port of delivery and before she is placed in security;

(*b*) if he has received an advance payment on the basis of his agreement and wilfully or through misconduct fails to attend his vessel or desert therefrom before the payment becomes due to him;

(*c*) if he wilfully disobeys any lawful command or neglects the duty;

(*d*) if he continues to wilfully disobey any lawful commands or if he combines with any of the seafarers to wilfully disobey any lawful commands, or continues with wilful neglect of duty or if he combines with any of the seafarer to neglect duty or to impede the navigation of the vessel or retard the progress of the voyage;

(*e*) if he assaults the master or any other seafarer belonging to the vessel;

(*f*) if he wilfully damages his vessel or commits criminal misappropriation or breach of trust in respect of, or wilfully damages any of, her stores or cargo.

(*2*) The prosecution against any seafarer for any offence specified under clauses (*d*), (*e*) and (*f*) of sub-section (*1*) may be instituted by the Director-General or an officer authorised by him.

(*3*) The Director-General may, by order, suspend or cancel any certificate granted under this Act to any seafarer for any specified period, for any offence specified in sub-section (*1*) during the course of the hearing or legal proceeding:

Provided that no order of suspension or cancellation shall be passed unless the person concerned has been given an opportunity of being heard.

Smuggling of goods by seafarer.

100. (*1*) If a seafarer engaged is convicted of an offence of smuggling any goods, whereby loss or damage is occasioned to the master or ship owner, he shall be liable to pay to that master or ship owner, a sum sufficient to reimburse the loss or damage and the whole or a part of his wages may be retained in satisfaction on account of that liability without prejudice to any other remedy.

(*2*) If a seafarer is convicted of an offence under sub-section (*1*), the Director-General may direct that the seafarer's continuous discharge certificate and seafarer's identity document shall be cancelled or suspended for such period as may be specified in the direction.

Entry of offences in official logbook.

101. If any offence of desertion or absence without leave under section 98 or offence against discipline under section 99 is committed, or if any act of misconduct is committed for which the offender's agreement imposes a fine and it is intended to enforce the fine,—

(*a*) an entry of the offence or act shall be made in the official logbook and signed by the master and the officer on watch;

(*b*) the offender, if still in the vessel, shall, before the subsequent arrival of the vessel at any port, or, if she is at the time in port, before her departure therefrom, be furnished with a copy of the entry and have the same read over distinctly and audibly to him and may thereupon make such reply thereto as he thinks fit;

(*c*) a statement of a copy of the entry having been so furnished and the entry having been so read over and the reply, if any, made by the offender shall likewise be entered and signed in the manner aforesaid; and

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(*d*) in any subsequent legal proceedings, the entries required by this section shall, if practicable, be produced or proved, and, in default of such production or proof, the court hearing the case may in its discretion, refuse to receive evidence of the offence or act of misconduct.

Report of desertions and absences without leave.

102. Whenever any seafarer engaged outside India on an Indian vessel deserts or otherwise absents himself in India without leave, the master of the vessel shall, within forty-eight hours of discovering such desertion or absence, report the same to the shipping master or to such other officer as the Central Government specifies in this behalf, unless in the meantime, the deserter or absentee returns.

Entries and certificates of desertion abroad.

103. (*1*) In every case of desertion from an Indian vessel whilst such vessel is at any place out of India, the master shall produce the entry of desertion in the official logbook to the Indian ambassador at the place, who shall thereupon make and certify a copy of the entry which shall be admissible in evidence in any legal proceeding relating to such desertion.

(*2*) The master shall forthwith transmit such copy of entry certified under sub-section (*1*) to the shipping master at the port at which the seafarer was shipped, and the shipping master shall, if required, cause the same to be produced in any legal proceeding.

Facilities for proving desertion in proceedings for forfeiture of wages.

104. (*1*) Whenever a question arises whether the wages of any seafarer are forfeited for desertion from a vessel, it shall be sufficient for the person insisting on the forfeiture to show that the seafarer was duly engaged in or belonged to the vessel, and either that he left the vessel before the completion of the voyage or engagement or, if the voyage was to terminate in India and the vessel has not returned, that he is absent from her and that an entry of his desertion has been duly made in the official logbook.

(*2*) The desertion shall thereupon, so far as relate to any forfeiture of wages under this Part, be deemed to be proved, unless the seafarer produces a proper certificate of discharge or otherwise show to the satisfaction of the court that he had sufficient reasons for leaving his vessel.

Application of forfeitures.

105. Where any wages or other property are under this Act forfeited for desertion from a vessel, they shall be applied towards reimbursing the expenses caused by such desertion to the master or the ship owner or his agent, which may be recovered by the master, or the ship owner or his agent in the same manner as the deserter could have recovered them if not forfeited, and subject to that reimbursement, shall be paid to the Central Government.

Decision of questions of forfeiture and deduction in suits for wages.

106. Any question concerning the forfeiture of or deductions from the wages of a seafarer may be determined in any proceeding lawfully instituted with respect to those wages, notwithstanding that the offence in respect of which the question arises, though by this Act made punishable by imprisonment as well as forfeiture has not been made the subject of any criminal proceeding.

Payment of fines imposed under agreement to shipping master.

107. (*1*) Every fine imposed on a seafarer for any act of misconduct under his agreement shall be deducted and paid as follows, namely:—

(*a*) if the offender is discharged at any port or place in India and the offence and such entries in respect thereof are proved to the satisfaction of the shipping master, the master or ship owner or his agent shall deduct such fine from the wages of the offender and pay the same to such shipping master; and

(*b*) if the seafarer is discharged at any port or place outside India and the offence and such entries are proved to the satisfaction of the Indian

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ambassador by whose sanction he is so discharged, the fine shall thereupon be deducted, and an entry of such deduction shall then be made in the official logbook, if any, and signed by such officer and on the return of the vessel to India, the master or ship owner shall pay such fine to the shipping master.

(*2*) An act of misconduct for which any such fine was imposed and paid shall not be otherwise punishable under this Act.

(*3*) The proceeds of all fines received by a shipping master under this section shall be utilised for the welfare of seafarers in such manner as the Central Government may direct.

Seafarer not to be enticed to desert.

108. No person shall,—

(*a*) by any means whatever persuade or attempt to persuade a seafarer to neglect or refuse to join or proceed to sea in or desert from his vessel, or otherwise to absent himself from his duty;

(*b*) harbour or secrete a seafarer who has wilfully neglected or refused to join or has deserted from his vessel, knowing or having reason to believe the seafarer to have so done:

Provided that the provisions of this clause shall not extend to the case in which the harbour or secreting is by the spouse of the seafarer.

Stowaways and seafarers carried under compulsion.

109. No person shall secrete himself and go to sea in a vessel without the consent of either the master or the ship owner or his agent or of the person in charge of the vessel or of any other person entitled to give that consent.

On change of master, documents to be handed over to successor.

110. (*1*) If, during the progress of a voyage the master of any Indian vessel is removed or superseded or for any other reason quits the vessel and is succeeded in the command by some other person, he shall deliver to his successor documents relating to navigation of the vessel and the seafarers thereof which are in his custody.

(*2*) On receipt of documents under sub-section (*1*), the successor shall make an entry in the official logbook to that effect which shall also be endorsed by the predecessor.

(*3*) The Director-General may suspend or withdraw the certificate of competency of a master, if it is established that the documents were not lawfully handed over in accordance with sub-section (*1*), without leave or sufficient reason:

Provided that no order for suspension or withdrawal of any certificate shall be passed unless the master has been given a reasonable opportunity of being heard.

Deserters from foreign vessels.

111. (*1*) Where it appears to the Central Government that due facilities are or shall be given by the Government of any State outside India for recovering and apprehending seafarers who desert from Indian vessels in that State, the Central Government may, by notification, stating that such facilities are or shall be given, declare that this section shall apply to seafarers belonging to vessels of such State, subject to such limitations or conditions as may be specified in the notification.

(*2*) Where this section applies to seafarers belonging to vessels of any State other than India and a seafarer deserts from any such vessel, when within India, any court that would have taken cognizance of the matter if the seafarer had deserted from an Indian vessel shall, on an application of the ambassador of that State, aid in apprehending the deserter and for that purpose may, on information given on oath, issue a warrant for his apprehension and on proof of the desertion, order him to be conveyed onboard his vessel or delivered to the master or the ship

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owner or his agent to be so conveyed and any such warrant or order may be executed accordingly.

Official logbook.

112. (*1*) Every vessel of two hundred tons gross or more shall maintain an official logbook in such form and such manner as may be prescribed.

(*2*) The master, ship owner or his agent shall deliver the official logbook referred to in sub-section (*1*), to the shipping master as and when required by the shipping master.

(*3*) No person shall make or procure to be made or assist in making any entry in official logbook in respect of any occurrence happening previously to the arrival of the vessel at her final port of discharge more than twenty-four hours after such arrival.

Power to make rules.

113. (*1*) In addition to the power of the Central Government to make rules for enforcement of Maritime Labour Convention, the Central Government shall make rules generally to carry out the provisions of this Part, including rules in respect of the following matters, namely:—

(*a*) discharge of seafarers;

(*b*) payment of wages;

(*c*) advance and allotment of wages;

(*d*) rights of seafarers in respect of wages;

(*e*) mode of recovering wages;

(*f*) disputes between seafarers and employers;

(*g*) property of deceased seafarers;

(*h*) repatriation of seafarers and abandoned seafarers;

(*i*) provisions, health and accommodation;

(*j*) special provisions for the protection of seafarers in respect of litigation;

(*k*) provisions for the protection of seafarers in respect of other matters;

(*l*) provisions as to discipline;

(*m*) official logbooks.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the categories and minimum manning scales of seafarers and the scales for different classes of vessels under sub-section (*2*) of section 56;

(*b*) the conditions subject to which vessel shall be in possession of a certificate under sub-section (*2*) of section 57;

(*c*) the form and manner of the grant of continuous discharge certificate and seafarer's identity documents under clause (*c*) of sub-section (*1*) of section 58;

(*d*) the conditions subject to which licence may be granted under clause (*a*) of sub-section (*2*) of section 58;

(*e*) the form of certificate to be possessed by seafarer and the authority who grants that certificate to the effect that the seafarer is medically fit under section 60;

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(*f*) the authority to whom and the form and manner in which the incident is to be reported under clause (*e*) of sub-section (*6*) of section 62;

(*g*) the authority to whom and the form, manner and the time within which the reports is to be submitted under clause (*f*) of sub-section (*6*) of section 62;

(*h*) other responsibilities of the recruitment and placement agency under clause (*g*) of sub-section (*6*) of section 62;

(*i*) the form and manner of seafarer's employment agreement under sub-section (*1*) of section 63;

(*j*) the rate of interest on the wages payable to a seafarer under sub-section (*2*) of section 64;

(*k*) the hours of rest provided to every seafarer under section 65;

(*l*) the conditions subject to which seafarers are given annual paid leave under section 66;

(*m*) the circumstances and conditions for repatriation of seafarers under sub-section (*1*) of section 67;

(*n*) the financial security and manner of repatriation of seafarers under sub-section (*2*) of section 67;

(*o*) the indemnity amount to be paid to the seafarer under section 68;

(*p*) the number of seafarers to be employed onboard the vessel under section 69;

(*q*) the accommodations and recreational facilities for seafarers under section 70;

(*r*) the measures for providing protection of health and medical care to seafarers under section 72;

(*s*) the branches of social security protection to seafarers under section 75;

(*t*) the terms and conditions and the period during which a seafarer shall not be entitled to wages under sub-section (*1*) of section 79;

(*u*) the exceptions where a seafarer shall not be disentitled to claim wages under sub-section (*2*) of section 79;

(*v*) the manner of discharge from service of seafarer under sub-section (*1*) of section 80;

(*w*) the manner of discharge of property under section 81;

(*x*) the manner and the restrictions and conditions for utilisation of any unclaimed amount deposited with or recovered by shipping master for the welfare of seafarers under section 82;

(*y*) the qualifications and experience of persons appointed to the Tribunal under sub-section (*1*) and any other matter under clause (*e*) of sub-section (*4*) of section 89;

(*z*) the period within which the Tribunal shall submit its award to the Central Government under sub-section (*7*) of section 89;

(*za*) the extent and the conditions subject to which a seafarer shall be maintained or sent to a proper return port, under sub-section (*2*) of section 91;

(*zb*) the manner of possession of certificate and the form of such certificate under sub-section (*3*) of section 93;

(*zc*) the terms, conditions and manner of protecting a seafarer who is a party to litigation under sub-section (*2*) of section 94;

(*zd*) the form and manner of keeping logbook under sub-section (*1*) of section 112;

(*ze*) any other matter which is required to be or may be prescribed.

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PART VI

SAFETY AND SECURITY

Application of this Part.

114. This Part, unless otherwise exempted, shall apply in relation to matters on safety and security, to—

(*a*) Indian vessel and other vessels registered in India under this Act, except vessels covered under Part XIII;

(*b*) vessel other than Indian vessel when such vessel is within India, including coastal waters;

(*c*) port facility; and

(*d*) company.

Definitions.

115. In this part, unless the context otherwise requires,—

(*a*) "company" means the owner of the vessel or any other organisation or person such as the manager, or the bareboat charterer, who has assumed the responsibility for operation of the vessel from the owner of the vessel and who on assuming such responsibility has agreed to take over all the duties and responsibilities imposed by the International Safety Management Code under the Safety Convention;

(*b*) the words and expressions used in this Part but not defined, shall have the meanings respectively assigned to them in the international conventions or agreements or treaties, including their protocols, referred to in section 116.

Safety and security requirements.

116. (*1*) Every vessel shall, subject to such conditions as may be prescribed, comply with the provisions of the following international conventions, treaties or agreements, as applicable, namely:—

(*a*) the Safety Convention;

(*b*) the Load Lines Convention, 1966;

(*c*) the Special Trade Passenger Ships Agreement, 1971;

(*d*) the Convention on the International Regulations for Preventing Collisions at Sea, 1972;

(*e*) the International Convention on Maritime Search and Rescue, 1979;

(*f*) the Tonnage Measurement Convention, 1969;

(*g*) the International Convention for Safe Containers, 1972;

(*h*) such other convention or agreement or treaty relating to safety or security to which India is a party, as may be notified by the Central Government:

Provided that vessels to which the provisions of the above conventions, treaties or agreements are not applicable, shall comply with such safety and security requirements as may be prescribed:

Provided further that it shall be a defense for the master or ship owner to prove that a contravention was solely due to deviation or delay caused by stress of weather or other circumstances which neither the master nor the ship owner nor the charterer, if any, could have prevented or forestalled.

(*2*) The safety and security requirements for different classes of vessels and certificates to be held by such vessels shall be such as may be prescribed.

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Reporting of incidents.

117. (*1*) When an incident relating to the safety and security takes place on a vessel, the master of the vessel shall report the particulars of the incident to such authority and in such manner as may be prescribed.

(*2*) When an incident takes place relating to the loss or likely loss overboard of dangerous goods in packaged form into the sea, or dangerous goods in solid form in bulk into the sea, or any incident impeding safe navigation, the master of every vessel shall report the particulars of the incident to such authority in such manner as may be prescribed.

(*3*) If the vessel referred to in sub-section (*1*) or sub-section (*2*) is abandoned, or a report from such vessel is incomplete, the Central Government shall fix the responsibility on the master of the vessel.

Obligations to render assistance on receiving signal of distress and to persons in danger.

118. (*1*) The master of an Indian vessel, on receiving at sea a signal of distress or information from any source that a vessel or aircraft is in distress shall proceed with all speed to the assistance of the persons in distress informing them, if possible, that he is doing so unless he is unable or in the special circumstances of the case considers it unreasonable or unnecessary to do so or unless he is released from such obligation under the provisions of sub-section (*3*).

(*2*) Where the master of any vessel in distress has requisitioned any Indian vessel that has answered his call, it shall be the duty of the master of the requisitioned vessel to comply with the requisition by continuing to proceed with all speed to the assistance of the persons in distress unless he is released from the obligation under sub-section (*4*).

(*3*) The master shall be released from the obligation imposed by sub-section (*1*) as soon as he is informed of the requisition of one or more vessels other than his own and that the requisition is being complied with by the vessel or vessels requisitioned.

(*4*) The master whose ship has been requisitioned under sub-section (*2*) shall be released from the obligation imposed by that sub-section, on being informed by the persons in distress or by the master of any vessel which has reached the person in distress, that assistance is no longer required.

(*5*) If the master of an Indian vessel, on receiving at sea a signal of distress referred to in sub-section (*1*), is unable or in the special circumstances of the case considers it unreasonable or unnecessary to go to the assistance of the persons in distress, he shall forthwith cause a statement to be entered in the official logbook or if there is no official logbook, cause other record to be kept of his reasons for not going to the assistance of those persons.

(*6*) The master of every Indian vessel for which an official logbook is required, shall enter or cause to be entered in the official logbook every signal of distress or message that a vessel, aircraft or person is in distress at sea.

(*7*) The master of every Indian vessel shall render assistance to every person found at sea in danger of being lost, unless he is unable to or, in the special circumstance of the case, considers that such assistance cannot be rendered without serious danger to his vessel, or the persons thereon.

(*8*) If the master of an Indian vessel is unable or consider it unreasonable to go to the assistance of a person found at sea in danger of being lost, the master shall forthwith cause a statement to be entered in the official logbook or, if there is no official logbook, cause other record to be kept of his reasons for not going to the assistance of that person.

(*9*) The master of the vessel shall take all reasonable measures to report the particulars of any incident relating to safety and security which takes place in the vicinity of the vessel to such authority in such manner as may be prescribed.

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Search and rescue services.

119. The Central Government shall, whenever necessary, make arrangements for search and rescue services for dealing with distress situation at sea, including coastal waters or such territory under the International Convention on Maritime Search and Rescue, 1979 and agreement related thereto or any other law for the time being in force.

Radio communication requirements.

120. Every Indian vessel shall be equipped and maintained with such communication equipment, distress and safety equipment and shall be provided with such certified operators as may be prescribed.

Information about vessel's stability.

121. (*1*) Every Indian vessel shall carry onboard such information relating to the stability of the vessel and the effects of any damage control and general precautions necessary to maintain watertight integrity of the vessels and provisions for damage control duly approved, in compliance with the provisions of the Safety Convention and the Load Line Convention or the safety and security requirements in accordance with the provisions of this Part.

(*2*) The chief ship surveyor shall assign load line, in compliance with the Load Line Convention and approve such information relating to stability of passenger ships as may be prescribed:

Provided that the Director-General may, by order, authorise any other surveyor to perform the duties of the chief ship surveyor under this section on such terms and conditions as may be specified therein.

Submersion of load lines.

122. (*1*) No vessel, other than a vessel exempted from the provisions of this Part relating to load lines, shall be so loaded as to submerge when the vessel has no list of the appropriate load line on each side of the vessel, that is to say, the load line indicating or purporting to indicate the maximum depth to which the vessel is for the time being entitled under the load line rules, to be loaded.

(*2*) Without prejudice to any other proceedings under this Act, any vessel which is loaded in contravention of this section may be detained until such vessel ceases to be so loaded.

No vessel to carry passenger without certificate.

123. (*1*) No vessel shall carry passengers between ports or places in India or from any port or place in India to any port or place outside India, or from any port or place outside India to any port or place in India, unless such vessel has all valid certificates required under this part.

(*2*) The Central Government may, by general or special order, specify the conditions relating to,—

(*a*) passenger accommodation;

(*b*) scale of passenger and amenities to be provided to seafarers;

(*c*) space or disallowance of any space on a vessel;

(*d*) scale of provisions and water to be provided;

(*e*) hospital accommodation and medical facilities;

(*f*) the conditions for carriage of cargo and livestock; and

(*g*) any other matter, to carry out the purposes of this Part.

(*3*) Subject to the conditions specified in sub-section (*2*), the master of a passenger vessel departing or proceeding on a voyage shall make a statement about the passengers onboard the vessel in such form as may be specified by the Central Government in this behalf.

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Vessel not to proceed to sea without valid safety and security certificates.

124. No vessel shall proceed to sea unless such vessel is in possession of valid certificates referred to in sub-section (*2*) of section 116.

Penalties for certain acts.

125. (*1*) A person shall be liable to penalty under this Act if he commits any of the following acts, namely:—

(*a*) being drunk or disorderly attempts to enter a vessel; or

(*b*) onboard molest any person; or

(*c*) travels or attempts to travel without payment of fare; or

(*d*) wilfully refuses or neglects to quit the vessel on arrival at destination; or

(*e*) fails to exhibit his ticket when requested by the master or other officer; or

(*f*) misconducts himself in such a manner as to cause annoyance or injury to persons onboard; or

(*g*) carries any substance that could jeopardise the safety or security of the vessel, life onboard or the environment in general.

(*2*) The master may refuse to receive onboard any person referred to in sub-section (*1*) and if such person is onboard, may put him on shore, and the person so refused admittance or put on shore shall not be entitled to return of any fare he has paid.

(*3*) The master or other officer of any such vessel and all persons called by him or other officer to his assistance, may detain any person who commits any offence under sub-section (*1*) and convey the offender with all convenient dispatch before the nearest police station to be dealt with in accordance with the law.

Vessel not to carry cargo or passengers in contravention of Act.

126. (*1*) No vessel shall carry or attempt to carry cargo without the required certificate in contravention of this Part or shall have onboard or in any part thereof a cargo which is not in accordance with the certificate held by the vessel.

(*2*) No vessel shall carry or attempt to carry passengers without the required certificate under this Part or shall have onboard or in any part thereof a number of passengers which is greater than the number set forth in the certificate held by the vessel.

(*3*) The master of any vessel which carries or attempts to carry cargo or passengers in contravention of this section shall be liable to have his certificate of competency cancelled or suspended for such a period as the Central Government may, by order, specify in this behalf.

Unseaworthy vessel not to be sent to sea.

127. (*1*) Every person who sends or attempts to send a vessel to sea which is unseaworthy, unless he proves that her going to sea in such unseaworthy state was under the circumstances reasonable and justifiable, shall be liable to penalty under this sub-section.

(*2*) Every master of a vessel who knowingly takes or attempts to take a vessel to sea which is unseaworthy, unless he proves that her going to sea in such unseaworthy state was under the circumstances, reasonable and justifiable, shall be liable to penalty under this sub-section.

(*3*) For the purpose of giving proof under sub-sections (*1*) and (*2*), every person charged under this section may give evidence in the same manner as any other witness.

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Obligation of ship owner, master or agent with respect to seaworthiness.

128. (*1*) In every contract of service, express or implied, between the owner of a vessel and the master or any seafarer thereof, there shall be implied, irrespective of any agreement to the contrary, an obligation on the ship owner that such ship owner and the master and every agent charged with the loading of such vessel or the preparing thereof for sea or the sending thereof to sea, shall use all reasonable means to ensure the seaworthiness of such vessel for the voyage at the time when such voyage commences and to keep her in a seaworthy state during the voyage.

(*2*) For the purpose of verifying compliance of the provisions of this section, the Central Government may, either at the request of the ship owner or otherwise, arrange for a survey of the hull, equipment or machinery of any sea-going vessel by a surveyor or any person so authorised.

Safety and security management.

129. (*1*) Every vessel, company or port facility shall comply with such safety and security management requirements as may be prescribed.

(*2*) The Central Government or a person authorised by it shall arrange for the audit of the vessel, company or port facility for the purpose of sub-section (*1*).

(*3*) The Central Government or a person authorised by it may set different levels of security and provide such information thereof, to all the port facilities and all vessels entering into any port facility.

Power to make rules.

130. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the conditions subject to which the vessel shall comply with the conventions, treaties or agreements to which India is a party and the safety and security requirements to be complied by the vessels to which the said conventions, treaties or agreements are not applicable, under sub-section (*1*) of section 116;

(*b*) the safety and security requirements for different classes of vessels and the certificates to be held by such vessels under sub-section (*2*) of section 116;

(*c*) the manner of reporting the particulars of incidents and the authority to whom such particulars shall be reported under sub-section (*1*) and sub-section (*2*) of section 117;

(*d*) the manner of reporting the particulars of incidents and the authority to whom such particulars shall be reported under sub-section (*9*) of section 118;

(*e*) the communication equipment, distress and safety equipment and the certified operators to be provided to every Indian vessel under section 120;

(*f*) the information relating to the stability of passenger ship to be approved under sub-section (*2*) of section 121;

(*g*) the safety and security management requirements to be complied by the vessel, company or port facility under sub-section (*1*) of section 129;

(*h*) any other matter which is required to be or may be prescribed.

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PART VII

PREVENTION AND CONTAINMENT OF POLLUTION FROM VESSEL AND RESPONSE

Application of this Part.

131. Save as otherwise provided, this Part shall apply to,—

(*a*) Indian vessel and every other vessel registered in India;

(*b*) vessel other than an Indian vessel;

(*c*) vessel not entitled to fly the flag of India but which operate under the authority of India;

(*d*) vessel that enters a port, shipyard or offshore terminal or place in India or within the coastal waters;

(*e*) any incident of marine casualty or any act relating to such casualty occurring with grave and imminent danger to Indian coastline or coastal waters or related interests or posing a threat to the marine environment or to the coastline or related interest, from pollution or threat of pollution in the sea or air either by deliberate, negligent or accidental release of oil, ballast water, noxious liquid substance, garbage, sewage, waste, harmful anti-fouling substances, harmful emissions or any other harmful substance including such incidents occurring on the high seas.

Explanation.—For the purposes of clauses (*d*) and (*e*), "coastal waters" shall mean and include any part of the territorial waters of India, along with any part of the adjoining maritime zones of India or any marine area adjacent thereto over which India has, or, may hereafter have, exclusive jurisdiction in regard to control of marine pollution under the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976, or any other law for the time being in force;

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(*f*) port for the purpose of providing reception facilities:

Provided that this Part shall not apply to any warship, naval auxiliary or other vessel owned or operated by the Central Government or the State Governments and used for the time being only on Government non-commercial service unless otherwise specified by the Central Government by notification:

Provided further that the Director-General may provide equivalence to, or grant exemption from, the provisions of this Part or the rules made thereunder, to any vessel or person, in such manner as may be prescribed.

Definitions.

132. In this Part, unless the context otherwise requires,—

(*a*) "harmful substance" means any substance or form of energy, which, if introduced into the sea or air, is liable to create hazards to human health, harm living resources and marine life, damage amenities or interfere with other legitimate uses of the sea or air and includes any substance subject to control by any of the conventions to which India is a party or such other substance as may be prescribed by the Central Government;

(*b*) "dumping" means any—

(*i*) deliberate disposal of waste water or other matter from vessels, ports, platform or other man-made structures at sea; or

(*ii*) deliberate disposal of vessels, structures of ports, platform or other man-made structures at sea,

but does not include—

(*i*) the disposal of wastes or other matter incidental to, or derived from normal operations of vessels, platforms or other man-made structure at sea and their equipment, other than wastes or other matter transported by or to vessels, platforms or other man-made structures at sea, operating for the

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purpose of disposal of such matter or derived from the treatment of such wastes or other matter on such vessels, platform or structure; or

(*ii*) the placement of matter for a purpose other than the mere disposal thereof:

Provided that such placement is not contrary to the aims of the London Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter, 1972;

(*c*) "port" shall include port facility, shipyard, ship breaking yards, ship repair unit, offshore facilities and terminals;

(*d*) "vessel" means a vessel of any type, whatsoever, operating in the marine or aquatic environment and includes hydrofoil boats, air-cushion vehicles, submersibles, floating craft, floating platforms, floating storage units and floating production storage and off-loading units but does not include fixed platforms or other fixed man-made structures at sea for the purposes of dumping.

Control of discharge or emission of harmful substances or dumping at sea.

133. (*1*) Save as otherwise provided, all vessels shall be under an obligation to prevent discharge or emission of harmful substances or mixtures containing harmful substances.

(*2*) All Indian vessels shall be fitted with such equipment and comply with such requirements and conditions relating to construction, survey of equipment and structure of vessel, as may be prescribed.

(*3*) No certificate shall be granted under this Part unless the requirements and conditions of this section are complied with.

(*4*) The Central Government may designate such specific areas requiring more stringent standards for pollution prevention as may be prescribed.

(*5*) The Central Government may, either at the request of the ship owner or otherwise, arrange for the survey of the hull, equipment or machinery of any vessel by a surveyor and, if found fit, shall grant certificates in accordance with the provisions of this Act and rules made thereunder in such form, for such duration and subject to such conditions as may be prescribed.

(*6*) The Central Government may take measures, as it may consider appropriate, to prevent the pollution of the sea by the dumping of waste and other matter that is liable to create hazards to human health, harm living resources and marine life, damage amenities or interfere with other legitimate use of the sea.

(*7*) The Central Government may, by notification, specify the items permitted for dumping in the coastal waters and may prescribe the manner in which permissions for the dumping of such items may be obtained.

(*8*) Unless expressly permitted, no vessel, port, platform or other man-made structures at sea shall engage in dumping in the coastal waters.

Prevention and containment of pollution and response.

134. (*1*) Every vessel shall, subject to such conditions as may be prescribed, comply with the provisions of the following international conventions, as applicable, namely:—

(*a*) the MARPOL Convention;

(*b*) the Anti-Fouling Systems Convention;

(*c*) the Ballast Water Management Convention;

(*d*) International Convention Relating to Intervention on the High Seas in Cases of Oil Pollution Casualties, 1969;

(*e*) any other pollution prevention convention or agreement or treaty to which India is a party, as may be prescribed:

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Provided that vessel to which the provisions of the above conventions are not applicable shall comply with such pollution prevention requirements as may be prescribed.

(*2*) A vessel shall possess such different types of certificates and documents depending on the type, size, nature and area of operation of the vessel as may be prescribed.

Vessel not to proceed to sea without valid pollution prevention certificates.

135. (*1*) No vessel shall proceed to sea unless such vessel is in possession of valid certificates required under the convention or agreement or treaty referred to in section 134.

(*2*) A vessel shall carry a valid certificate onboard and shall be subject to inspection while at a port in India by the surveyor or an authorised person in such manner as may be prescribed:

Provided that nothing in this sub-section shall be construed as limiting the powers of any officer under any other law for the time being in force from boarding and inspecting the vessel or its equipment.

(*3*) If the inspection under this section reveals that a vessel does not have a valid certificate onboard or whose condition or equipment's condition does not meet the particulars of the certificate onboard, the vessel may be detained by order by a proper officer until proceedings are concluded under this section or in the opinion of the Central Government, the vessel can proceed to sea without presenting an unreasonable threat or harm to safety of life at sea, marine environment or the public health and welfare.

(*4*) Notwithstanding any proceedings initiated against the owner or master of the vessel under this section, the Central Government may initiate further action against such persons, if it determines that the incident of pollution continues to cause harm or damage after the conclusion of the proceedings, or results in harm or damages not discovered at the time of the initiation of the proceedings.

Record books.

136. Every Indian vessel shall maintain such books of record in such form and manner and the nature of entries to be made in the books of record, the custody and disposal thereof, and all other matters relating thereto, shall be such as may be prescribed.

Power to deny entry, detain or move vessel.

137. (*1*) Where the Central Government has reasonable grounds to suspect that a vessel which proposes to enter a port in India does not comply with the requirements of this Part, it may direct the port to deny entry to such vessel.

(*2*) Where the Central Government has reasonable grounds to suspect that a vessel does not comply with the requirements of this Part and poses a threat of harm to the coast or coastal waters or has caused such harm, it may direct any proper officer to detain the vessel or have the vessel moved to such place and for such period as it may deem fit.

(*3*) Where any vessel detained under this section proceeds to sea before being released, the master of the vessel, ship owner or any person who sends the vessel to sea, shall be liable to penalty under this Act.

Power to take measures for containment of pollution and reporting of incidents.

138. (*1*) Where an incident in which the cargo or harmful substances escape or is likely to escape from a vessel causes or threaten to cause pollution of air, marine environment or any part of coasts or coastal waters, the master of every vessel shall report the particulars of such incident to such authority in such manner as may be prescribed.

(*2*) The Central Government shall, upon receiving information regarding any incident of pollution under sub-section (*1*), immediately take notice of such incident and may direct the owner, agent, master, charterer, operator, lessee or licensee of the vessel by notice served on him, to take the following actions, namely:—

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(*a*) to prevent the escape of such harmful substances from the vessel, as may be specified in such notice;

(*b*) to remove the cargo or oil or noxious liquid substance or harmful substance from the vessel in such manner and to such place, as may be specified in the notice;

(*c*) to remove the vessel to a place, as may be specified in the notice;

(*d*) to remove the cargo or oil or noxious liquid substance or harmful substance slicks on the surface of the sea in such manner as may be specified in the notice;

(*e*) to prohibit the removal of the vessel including any cargo or stores therein, from a place specified in the notice; and

(*f*) any other action as may be considered necessary to prevent such damage.

(*3*) If a vessel referred to in sub-section (*1*) is abandoned or a report from such vessel is incomplete, the Central Government shall fix the responsibility of the incident on the master or owner of that vessel.

(*4*) Where the release of harmful substances has caused or is likely to present a grave and imminent danger to the coast or coastal waters, the Central Government may proceed to take such measures as may be deemed necessary to prevent, mitigate or eliminate such threat or danger.

(*5*) Where any person fails to comply with any notice served on him under sub-section (*2*), the Central Government may, whether or not such person is convicted of an offence under this Part by reason of his having so failed to comply, cause such action to be taken as it may deem necessary for,—

(*a*) carrying out the directives given in the notice issued under sub-section (*2*);

(*b*) containing the pollution caused or preventing the pollution threatened to be caused, to any part of the coast or coastal waters by any harmful substance having escaped or threatening to escape from the vessel.

(*6*) Subject to the provisions of this Part, any expenditure or liability incurred by the Central Government in, or by reason of, the exercise of powers under sub-section (*5*) in relation to any vessel in respect of which a notice had been issued under this section, shall be a debt due to the Central Government and may be recovered from the person or persons on whom the notice was served or from all or any of those persons, and shall be a charge upon all or any vessel owned by that person or persons which may be detained by the Central Government until the amount is paid:

Provided that where the amount due to the Central Government is not paid within reasonable time, the Central Government may cause all or any vessel owned by such person or any part thereof to be sold, for the purpose of recovery of such an amount with applicable interest.

(*7*) The Central Government shall have the power to take such measures as may be deemed necessary to prevent, mitigate or eliminate grave and imminent danger to the coastline or related interests from pollution or threat of pollution following any incident on the high seas which may reasonably be expected to result in major harmful consequences to the coastline or coastal waters.

(*8*) The Central Government may make national or regional arrangement system for responding promptly and effectively to pollution incidents occurring within the coastal waters.

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Power of Central Government to give directions.

139. (*1*) For the purposes of taking any measures under section 138, the Central Government or any other officer authorised by it in this behalf, may, by an order in writing, direct the owner of any Indian vessel or equipment to provide such services or assistance as may be specified in that order.

(*2*) The owner of any vessel or equipment with respect to which an order is made under sub-section (*1*), shall be entitled to tariff rates of freight and charter hire, at reasonable rates having regard to current market conditions:

Provided that where tariff rates of freight are not fixed or where there is any dispute about reasonable rate of charter hire, the freight or charter hire, shall be paid at such rates as may be fixed by the Central Government by an order in writing, subject to determination of reasonability of such rates of freight or charter hire by examining such witnesses, documents and accounts as it may deem necessary.

(*3*) The Director-General may,—

(*a*) requisition the services of any officer of the Central Government or other officers or any police officer;

(*b*) requisition the resources and pollution prevention equipment available with any of the offices of the Central Government or other offices or organisations,

for the purposes of this Part and it shall be the duty of every such officer or office or organisation to render assistance.

Measures for detection of pollution.

140. The Central Government shall prescribe such measures as it may deem appropriate and practical, for the monitoring, detection and control of pollution under this Part.

Appointment of analysts.

141. The Central Government may appoint such persons as analysts for the purposes of incidents of pollution under this Part and specify the scope of powers to be exercised by an analyst in this regard.

Reception facilities.

142. (*1*) Every port shall provide such reception facilities and surveillance, supervision and guidance thereof as may be prescribed, taking into account the pollution prevention conventions specified in section 134.

(*2*) The Central Government may give directions to the ports to take appropriate measures to ensure that wastes or residue generated during operation, repair and re-cycling of vessel are collected, handled, treated and disposed of in a safe and environmentally sound manner to protect human health and the environment.

(*3*) A port authority providing reception facilities or a person providing such facilities by arrangement with the port authority may impose charges for the use of the facilities at such rates and impose such conditions in respect of the use thereof as may be notified by the Central Government in respect of the port.

(*4*) Where the Central Government is satisfied that there are no reception facilities at any port or that the facilities available at such port or place are not adequate for enabling vessels calling at such port or place to comply with the requirements of the pollution prevention conventions, the Central Government may direct, by order in writing, such authority to provide or arrange for the provision of such reception facilities, as may be specified in the order.

(*5*) Any port that fails to comply with the directions under sub-section (*4*) shall be liable to penalty under this Act.

Power to make rules.

143. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

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(*a*) the manner of providing equivalence or granting exemption to any vessel or person under the second proviso to section 131;

(*b*) other substances which fall within the definition of "harmful substances" in clause (*a*) of section 132;

(*c*) the equipment and requirements and conditions relating to construction, survey of equipment and structure of vessel under sub-section (*2*) of section 133;

(*d*) the pollution prevention standards and requirements for designated areas under sub-section (*4*) of section 133;

(*e*) the form, duration and conditions subject to which a certificate may be granted under sub-section (*5*) of section 133;

(*f*) the manner of obtaining permission for dumping in coastal waters under sub-section (*7*) of section 133;

(*g*) the conditions subject to which the vessel shall comply with the conventions, agreements or treaties specified in sub-section (*1*) of section 134 including any other pollution prevention convention or agreement or treaty to which India is a party and the pollution prevention requirements to be complied with by the vessels on whom such conventions, agreements or treaties do not apply;

(*h*) the types of certificates and documents under sub-section (*2*) of section 134;

(*i*) the manner of inspection of certificates by a surveyor under sub-section (*2*) of section 135;

(*j*) the form and manner of maintenance of record book and the nature of entries to be made in the books of record, the custody and disposal thereof, and other matters relating to maintenance of record book under section 136;

(*k*) the particulars of the incident, the authority and the manner of reporting incident under sub-section (*1*) of section 138;

(*l*) the measures to be taken by the Central Government for the monitoring, detection and control of pollution under section 140;

(*m*) the reception facilities, surveillance, supervision and guidance under sub-section (*1*) of section 142;

(*n*) any other matter which is required to be or may be prescribed.

PART VIII

SURVEY, AUDIT AND CERTIFICATION

Survey, audit and certification.

144. (*1*) Every Indian vessel, company or port shall unless otherwise exempted by the Central Government, be surveyed or audited or certified for verification of compliance with the conventions specified in section 147 and such requirements for different classes of vessels, company or port, as may be prescribed.

Explanation.—In this Part, unless the context otherwise requires, "company" shall have the same meaning as assigned to it in clause (*a*) of section 115.

(*2*) A surveyor or any person authorised by the Director-General in this behalf may, if satisfied that any vessel, company or port has been surveyed or audited as per the requirements under this Act, grant certificate or documents to such vessel, company or port.

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(*3*) Notwithstanding anything contained in this Act, where any survey or audit of a vessel, company or port under this Part is completed, the owner, agent or master of such vessel, company or port shall not make or cause to be made any alteration in the structure, equipment, fittings, arrangements, material, systems or scantlings covered by the survey or audit without the prior permission of the Central Government.

(*4*) If, after grant of certificates or documents under sub-section (*2*), the Central Government or any person authorised by it, has reason to believe that changes have been made to the structure, equipment, fittings, arrangements, material, systems or scantlings, or they have sustained any damage or are otherwise found insufficient, then the Central Government or any person authorised by it in this behalf may require that the vessel, company or port be re-surveyed or audited to such extent, as it may deem fit, or it may modify or revoke or suspend or cancel or surrender the certificates and documents, after giving an opportunity of being heard, in such manner as may be prescribed.

(*5*) No vessel shall proceed to sea unless the owner or master of the vessel holds onboard all the certificates or documents as required under this section.

Certificates.

145. Every vessel, company or port shall, unless exempted under this Part, be in possession of such certificates as may be prescribed.

Power of surveyor.

146. (*1*) Save as otherwise provided, a surveyor may at any reasonable time, go onboard a vessel and may inspect or audit the vessel or any part thereof, the structure, equipment, fittings, arrangements, materials, systems, scantlings, cargo, provisions, stores, her certificates and certificates of the seafarers onboard:

Provided that he shall not unreasonably hinder the operation of the vessel or detain or delay her from proceeding on any voyage.

(*2*) The owner, agent, master or every officer of the vessel shall afford to the surveyor all reasonable facilities for survey and provide all such information in respect of the vessel and her structure, equipment, fittings, arrangements, materials, scantlings, systems, cargo, provisions, stores, her certificates and certificates of the seafarers, as the surveyor may require.

Compliance of provisions of convention.

147. Every vessel, company or port shall be surveyed, audited and certified to confirm compliance with the following conventions as applicable, namely:—

(*a*) the Safety Convention;

(*b*) the MARPOL Convention;

(*c*) the Anti-Fouling Systems Convention;

(*d*) the Ballast Water Management Convention;

(*e*) the Load Lines Conventions;

(*f*) the Tonnage Measurement Convention, 1969;

(*g*) the Special Trade Passenger Ships Agreement, 1971 and its Protocol;

(*h*) the Convention on the International Regulations for Preventing Collisions at Sea, 1972;

(*i*) the International Convention on Maritime Search and Rescue, 1979 (SAR 1979);

(*j*) the Maritime Labour Convention, 2006; or

(*k*) any other convention relating to survey, audit or certification as may be prescribed.

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Recognition of certificates granted outside India.

148. A valid certificate granted under a convention in respect of a vessel other than an Indian vessel by the Government of the State to which the vessel belongs, shall subject to such rules as the Central Government may make in this behalf, have the same effect in India as the corresponding certificates granted in respect of an Indian vessel.

Grant of certificate to foreign vessels in India and Indian vessels in foreign States.

149. (*1*) The Central Government may, at the request of the Government of a State to which a convention applies, cause an appropriate convention certificate to be granted in respect of a vessel registered or to be registered in that State, if it is satisfied in like manner as in the case of an Indian vessel that such certificate may be granted and where a certificate is granted at such a request, it shall contain a statement to that effect.

(*2*) The Central Government may request the Government of a State to which a convention applies to grant an appropriate convention certificate in respect of a vessel registered or to be registered in India and a certificate granted in pursuance of such a request shall have effect for the purposes of this Act, as if it had been granted by the Central Government.

Explanation.—For the purposes of this section, "convention certificate" means a certificate granted under the provisions of any convention.

Power to call for information.

150. (*1*) The Central Government, surveyor, or any other person authorised in this behalf, shall have the power to require the master of a vessel to which this Part applies, to give such information as may be required to ensure compliance with the provisions of this Part.

(*2*) The surveyor or any other person empowered under sub-section (*1*), shall have the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:— 5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring discovery and production of any document;

(*c*) receiving evidence on affidavit;

(*d*) any other matter which is required to be or may be prescribed.

(*3*) Any person who refuses or fails to give the information referred to in sub-section (*1*), shall be liable for a penalty under this Act.

Power to conduct inspections.

151. (*1*) The Central Government may, by notification, appoint such persons to conduct inspections of any vessel to which this Part applies, in order to—

(*a*) verify whether the vessel has violated any provisions of this Act or rules made thereunder;

(*b*) comply with the request of a contracting party to any convention, agreement or treaty referred to in section 147, for an investigation as to violation of any provisions of such convention, agreement or treaty, by an Indian vessel;

(*c*) comply with such other matter as may be prescribed.

(*2*) The violation noticed in the inspection conducted under sub-section (*1*) shall be reported to the Central Government in such form and manner as may be prescribed.

(*3*) The Central Government may, upon receipt of the report under sub-section (*2*), take any action or direct the master of the vessel to take such action as may be required.

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Power to make rules.

152. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the requirements for different classes of vessels, company or ports for survey, audit and certification under sub-section (*1*) of section 144;

(*b*) the manner of re-survey, audit and certification of vessel, company or port and modification, revocation, suspension, cancellation or surrender of the certificates and documents under sub-section (*4*) of section 144;

(*c*) the certificates to be possessed by a vessel, company or port under section 145;

(*d*) any other convention relating to survey, audit or certification under clause (*k*) of section 147;

(*e*) any other power of the surveyor or other person under clause (*d*) of sub-section (*2*) of section 150;

(*f*) any other matter for compliance of which inspections may be conducted under clause (*c*) of sub-section (*1*) of section 151;

(*g*) the form and manner of report to be made to the Central Government under sub-section (*2*) of section 151;

(*h*) any other matter which is required to be or may be prescribed.

PART IX

MARITIME LIABILITY AND COMPENSATION

CHAPTER I

COLLISION, ACCIDENT AT SEA AND LIABILITY

Application of this Chapter.

153. (*1*) This Chapter shall apply to,—

(*a*) Indian vessels; and

(*b*) any vessel other than an Indian vessel while it is at a port or place in India including the coastal waters.

(*2*) All claims arising out of pollution damage under Chapter III or Chapter IV of this Part shall be adjudicated in accordance with the provisions of those Chapters.

Apportionment of liability.

154. (*1*) Each vessel shall bear its own damage if the collision is accidental or the cause of the collision is not determined.

(*2*) If the collision is caused by the fault of one of the vessels, the liability to make good the damages or loss caused to one or more of those vessels or to their cargo or to any property of the seafarers, passengers or other persons onboard or the liability for loss of life or personal injury, shall be of the vessel which has committed the fault.

(*3*) If the collision is caused by the fault of two or more vessels, the liability of each vessel, to make good the damages or loss caused to one or more of those vessels or to their cargo or to any property of the seafarers, passengers or other persons onboard or the liability for loss of life or personal injury, shall be in proportion to the degree of faults respectively committed by each such vessel:

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Provided that if, having regard to all the circumstances of the case, it is not possible to establish different degrees of fault, the liability shall be apportioned equally.

(*4*) For the purposes of this Chapter, for any maritime claim arising out of collision between vessels, the High Court may, in the course of proceedings under this Act, assign all or any of the following duties to any assessors, appointed by the Central Government under the Admiralty (Jurisdiction and Settlement of Maritime Claims) Act, 2017, namely:— 22 of 2017.

(*a*) determination of fault, including the degree of fault attributable to each vessel;

(*b*) attend the proceedings and present their written findings before the High Court; and

(*c*) any other duties as may be assigned by the High Court.

Damage or loss of vessel, cargo or property.

155. (*1*) Whenever, by fault of two or more vessels, damage or loss is caused to one or more of them or to the cargo of one or more of them or to any property of the seafarers, passengers or other persons onboard one or more of them, the liability, including liability to third parties, to make good the damage or loss shall be in proportion to the degree in which each vessel was at fault.

(*2*) Nothing in this section shall be construed to render any vessel liable for any loss or damage to which her fault has not contributed.

(*3*) Nothing in this section shall affect the liability of any person under any contract, or shall be construed as imposing any liability upon any person from which he is exempted by any contract or by any provision of law, or as affecting the right of any person to limit his liability in the manner provided by law.

(*4*) For the purposes of this Chapter, references to damage or loss caused by the fault of a vessel shall be construed as including references to any salvage or other expenses consequent upon that fault, recoverable under any law for the time being in force by way of damages.

Joint and several liability for loss of life or personal injury.

156. (*1*) Whenever loss of life or personal injuries are suffered by any person onboard a vessel owing to the fault of that vessel and any other vessel, the liability to third parties, of the owners of the vessels concerned shall be joint and several.

(*2*) Nothing in this section shall be construed as depriving any person of any right of defence on which he might have relied in an action brought against him by the person injured, or any person entitled to sue in respect of such loss of life, or shall affect the right of any person to limit his liability in cases to which this section relates.

Right of contribution.

157. (*1*) Whenever loss of life or personal injuries are suffered by a person onboard a vessel owing to the fault of that vessel and of any other vessel and a proportion of the damages is recovered from the owner of one of the vessels which exceeds the proportion in which she was in fault, the said owner may recover by way of contribution the amount of the excess from the owners of the other vessels to the extent to which those vessels were respectively in fault:

Provided that no amount shall be so recovered which shall not, by reason of any statutory or contractual limitation of, or exemption from, liability or which shall not for any other reason, have been recovered in the first instance as damages by the persons entitled to sue therefor.

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(*2*) In addition to any other remedy provided by law for the time being in force, the person entitled to any contribution under sub-section (*1*) shall, for the purpose of recovering the contribution, have subject to the provisions of this Act, the same rights and powers as the persons entitled to sue for damages in the first instance.

Duty of master of vessel to assist in case of collision.

158. (*1*) In every case of collision between two vessels, it shall be the duty of the master or person in-charge of each vessel in and so far as he can do so without danger to his own vessel, seafarers and passengers, if any,—

(*a*) to render to the other vessel, her master, seafarers and passengers, if any, such assistance as may be practicable and necessary to save them from any danger caused by the collision and to stay by the other vessel until he has ascertained that she has no need of further assistance; and

(*b*) to give to the masters or persons in-charge of the other vessels, the name of his own vessel and of the port to which she belongs and also from which she comes and to which she is bound.

(*2*) The failure of the master of a vessel to comply with the provisions of this section shall not raise any presumption of liability under this Chapter.

Collision to be entered in official logbook.

159. In every case of collision in which it is practicable so to do, the master of every vessel shall immediately after the occurrence, cause a statement thereof and of the circumstances under which the same occurred, to be entered in the official logbook, if any, and the entry shall be signed by the master and also by the officer on watch or one of the seafarers.

Report to Director-General of accidents to vessels.

160. When an Indian vessel or other vessels to which this Chapter applies, has sustained or caused any accident occasioning loss of life or any serious injury to any person or has received any material damage affecting her seaworthiness or her efficiency either in her hull or is so altered in any part of her machinery as not to correspond with the particulars contained in any of the certificates granted under this Act in respect of the vessel, the master or ship owner or his agent shall, within such time as may be prescribed, after the happening of the accident or damage or as soon thereafter as possible, transmit to the Director-General or the nearest principal officer a report of the accident or damage and of the probable cause thereof stating the name of the vessel, her official number, if any, her port of registry and the place where she is.

Notice of loss of Indian vessel to be given to Director-General.

161. If the owner or agent of any Indian vessel has reason, owing to the non-appearance of the vessel or to any other circumstance, to apprehend that the vessel is wholly lost, he shall as soon as may be, send notice in writing to the Director-General relating to the loss and the cause of such loss stating the name of the vessel, her official number, if any, and her port of registry.

CHAPTER II

LIMITATION OF LIABILITY FOR MARITIME CLAIMS

Limitation of liability for damages in respect of certain claims.

162. (*1*) The ship owner or salvor or any person for whose act, neglect or default, the ship owner or salvor, or any such person is responsible, and the insurer of liability for such claims, may limit his liability for claims in respect of—

(*a*) loss of life or personal injury or loss of or damage to property including damage to harbour works, basins and waterways and aids to navigation, occurring onboard or in direct connection with the operation of the vessels or with salvage operations and consequential loss resulting therefrom;

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(*b*) loss resulting from delay in the carriage by sea of cargo, passengers or their luggage;

(*c*) other loss resulting from infringement of rights other than contractual rights, occurring in direct connection with the operation of the vessel or salvage operations;

(*d*) the raising, removal, destruction or the rendering harmless of a vessel which is sunk, wrecked, stranded or abandoned, including anything that is or has been onboard such vessel;

(*e*) the removal, destruction or the rendering harmless of the cargo of the vessel;

(*f*) a person other than the person liable in respect of measures taken in order to avert or minimise loss for which the person liable may limit his liability in accordance with the Limitation of Liability for Maritime Claims Convention and further loss caused by such measures.

(*2*) The claims set out under sub-section (*1*) shall be subject to limitation of liability, even if brought by way of recourse or for indemnity under a contract or otherwise:

Provided that claims set out under clauses (*d*), (*e*) and (*f*) of sub-section (*1*) shall not be subject to limitation of liability to the extent they relate to remuneration under a contract with the person liable.

(*3*) Nothing in this section shall apply to,—

(*a*) claims for salvage, including any claim for special compensation under Article 14 of the Salvage Convention, or contribution in general average;

(*b*) claims for oil pollution damage under Chapter III of this Part relating to civil liability for oil pollution damage;

(*c*) claims subject to any convention or any law for the time being in force in India governing or prohibiting limitation of liability for nuclear damage;

(*d*) claims against the ship owner of a nuclear vessel for nuclear damage;

(*e*) claims by servant of the ship owner or salvor whose duties are connected with the vessel or the salvage operations, including claims of their heirs, dependants or other persons entitled to make such claims, if under the law governing the contract of service between the ship owner or salvor and such servants, the ship owner or salvor is not entitled to limit his liability in respect of such claims, or if he is by such law only permitted to limit his liability to an amount greater than that provided in the Limitation of Liability for Maritime Claims Convention or the rules made under sections 165 and 166.

Explanation 1.—For the purposes of this section, the act of invoking limitation of liability shall not be an admission of liability.

Explanation 2.—For the purposes of this Chapter,—

(*a*) the liability of a ship owner shall include the liability in an action brought against the vessel herself;

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(*b*) "ship owner" means the owner, charterer, manager or operator of a sea-going vessel.

Conduct barring limitation.

163. A person shall not be entitled to limit his liability under section 162, if it is proved that the loss resulted from his personal act or omission, committed with the intent to cause such loss, or committed recklessly and with knowledge that such loss is likely to result.

Counter claims.

164. Where a person entitled to limitation of liability under this Chapter has a claim against the claimant arising out of the same occurrence, their respective claims shall be set off against each other and the provisions of this Chapter shall apply only to the balance, if any.

Limits of liability.

165. (*1*) The limits of liability for claims other than passenger claims under section 166 arising on any distinct occasion, shall be calculated in accordance with the provisions of the Limitation of Liability for Maritime Claims Convention:

Provided that in cases where the provisions of the Limitation of Liability for Maritime Claims Convention are not applicable, the limit of liability shall be such as may be prescribed.

(*2*) Where the amount calculated in respect of claims for loss of life or personal injury is insufficient to pay such claims in full, the amount calculated in respect of other claims shall be available for payment of the unpaid balance of claims in respect of claims for loss of life or personal injury and such unpaid balance shall rank rateably with claims in respect of other claims.

(*3*) Without prejudice to the right of claims for loss of life or personal injury under sub-section (*2*), the claims in respect of damage to harbour works, basins, waterways and aids to navigation shall have priority over other claims.

(*4*) The limits of liability for any salvor not operating from any vessel or for any salvor operating solely on the vessel to, or in respect of which he is rendering salvage services, shall be calculated according to gross tonnage as provided in the Convention on Limitation of Liability for Maritime Claims.

Limit for passenger claims.

166. In respect of claims arising on any distinct occasion for loss of life or personal injury to passengers of a vessel, the limit of liability of the owner thereof shall be such as may be prescribed.

Explanation.—For the purposes of this section, "claims arising on any distinct occasion for loss of life or personal injury to passengers of a vessel" shall mean any claim brought by or on behalf of any person carried in that vessel,—

(*a*) under a contract of passenger carriage; or

(*b*) who, with the consent of the carrier, is accompanying a vehicle or live animals which are covered by a contract for the carriage of goods.

Aggregation of claims.

167. (*1*) The limits of liability determined under section 165 shall apply to the aggregate of all claims which arise on any distinct occasion,—

(*a*) against the person or any person for whose act, neglect or default, he is responsible; or

(*b*) against a ship owner rendering salvage services from that vessel and a salvor operating from such vessel and any person for whose act, neglect or default he is responsible; or

(*c*) against the salvor who is not operating from a vessel or who is operating solely on the vessel in respect of which the salvage services are rendered and any person for whose act, neglect or default, such salvor is responsible.

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(*2*) The limits of liability determined under section 165 shall apply to the aggregate of all claims subject thereto which may arise on any distinct occasion against the ship owner in respect of the vessel referred to in that section and any person for whose act, neglect or default he is responsible.

Constitution of limitation fund.

168. (*1*) Any person alleged to be liable may constitute a fund with the Central Government or the High Court in which legal proceedings are instituted or expected to be instituted in respect of claims which can be limited under this Chapter.

(*2*) The fund shall be constituted in the sum of the amounts calculated in accordance with the provisions of section 165 or section 166, read with section 167, as are applicable to claims for which limitation of liability is invoked and which arise from the same distinct occasion, together with interest at such rate as may be notified by the Central Government thereon from the date of occurrence giving rise to the liability until the date of the constitution of the fund.

(*3*) The limitation fund of the value calculated in accordance with sub-section (*2*) or stipulated by the High Court or the Central Government, shall be constituted by—

(*a*) depositing the amount; or

(*b*) producing a guarantee acceptable under any law for the time being in force and considered to be adequate by the High Court or the Central Government.

(*4*) The fund so constituted shall be available only for the payment of claims in respect of which limitation of liability may be invoked.

(*5*) The fund constituted by one of the persons or ship owner or salvors referred to in section 167, or his insurer, shall be deemed to be constituted by all such persons or ship owners or salvors or their insurers.

Limitation of liability without constitution of a limitation fund.

169. (*1*) Limitation of liability may be invoked notwithstanding that a limitation fund has not been constituted under section 168.

(*2*) In case the right to limitation of liability is invoked without the constitution of a limitation fund under section 168,—

(*a*) the High Court shall adjudicate each claim for its full proven amount and declare the right of the person liable to limit his liability and for the purpose of enforcement, the amount of limitation shall be applicable to the respective claims; and

(*b*) the claimant shall not be barred from taking other action in respect of such claims.

(*3*) Section 171 shall not be applicable unless a limitation fund is constituted under section 168.

Distribution of fund.

170. (*1*) Subject to the limits of liability under sections 165 and 166, the fund shall be distributed among the claimants in proportion to their established claims.

(*2*) No lien or other right in respect of any vessel or property shall affect the proportions in which the fund is distributed among several claimants under this section.

(*3*) If before the fund is distributed, the person liable or his insurer has settled a claim against the fund, such person shall, up to the amount he has paid, acquire by subrogation the rights which the person so compensated would have enjoyed under this Chapter.

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(*4*) The right of subrogation under sub-section (*3*) may also be exercised by any person other than the person liable or his insurers in respect of any amount of compensation which such person may have paid.

(*5*) Where the person liable or any other person establishes that he may be compelled to pay at a later date, in whole or in part any such amount of compensation with regard to which such person would have enjoyed a right of subrogation under this section had the compensation been paid before the fund was distributed, the High Court or the Central Government where the fund is constituted may order that a sufficient sum be provisionally set aside to enable such person to enforce his claim against the fund at such later date.

Bar to other actions.

171. (*1*) Where a fund is constituted under section 168, any person having made a claim against the fund shall be barred from exercising any right in respect of such claim against any other vessel or property of a person by or on behalf of whom the fund was constituted.

(*2*) After a fund is constituted under section 168, if any vessel or other property, belonging to a person on behalf of whom the fund was constituted, is arrested or attached for a claim which may be raised against the fund, or any security given, may be released by an order of the High Court and such release shall always be ordered by the High Court whether or not the fund was constituted with the same or any other High Court or with the Central Government.

(*3*) The provisions of sub-sections (*1*) and (*2*) shall apply only if the claimant makes a claim against the fund before the High Court or the Central Government administering that fund and the fund is actually available and freely transferable in respect of that claim.

Compulsory insurance or other financial security for maritime claims subject to limitation.

172. (*1*) Every registered owner of an Indian vessel and of any vessel other than an Indian vessel entering or departing a port in India or operating in the coastal waters shall maintain compulsory insurance or such other financial security from an insurer or organisation as may be prescribed, in respect of such vessel.

(*2*) The insurance shall cover maritime claims subject to limitation specified under section 162.

(*3*) The amount of insurance for each and every vessel per incident shall be at least equal to the relevant maximum amount for the limitation of liability provided under section 165 and for passenger claims the relevant maximum amount for the limitation of liability under section 166.

(*4*) Any vessel departing a port in India in contravention of this section shall be liable to be detained by such authority as may be prescribed.

Scope of application of this Chapter.

173. (*1*) The provisions of this Chapter shall apply to any person referred to in section 162 who seeks to limit his liability before the High Court or seeks to procure the release of a vessel or other property or the discharge of any security given within India but shall not apply to any person who does not have—

(*a*) habitual residence in India; or

(*b*) principal place of business in India; or

(*c*) any vessel in relation to which the right of limitation is invoked or whose release is sought and which does not fly the flag of a State which is a party to the Convention on Limitation of Liability for Maritime Claims,

at the time of invocation of the provisions of this Chapter.

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(*2*) The provisions of this Chapter shall not apply to air-cushion vehicles or floating platforms constructed for the purpose of exploring or exploiting the natural resources of the sea-bed or the sub-soil thereof.

Power to make rules for matters under Chapters I and II of this Part.

174. (*1*) The Central Government may make rules to carry out the provisions of Chapter I and this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the time within which the master or ship owner or his agent shall report the accident to the Director-General or the nearest principal officer under section 160;

(*b*) the limits of liability in cases where the provisions of the Limitation of Liability for Maritime Claims Convention are not applicable under the proviso to sub-section (*1*) of section 165;

(*c*) the limit of liability of the ship owner for loss of life or personal injury to passengers of a vessel under section 166;

(*d*) insurer or other organisation and other financial security whose insurance is acceptable under sub-section (*1*) of section 172;

(*e*) the authority competent to detain any vessel under sub-section (*4*) of section 172;

(*f*) any other matter which is required to be or may be prescribed.

CHAPTER III

CIVIL LIABILITY FOR OIL POLLUTION DAMAGE

Application of this Chapter.

175. This Chapter shall apply to,—

(*a*) pollution damage caused by,—

(*i*) Indian vessel within the jurisdiction of any contracting party to the Civil Liability Convention; and

(*ii*) Indian vessel and any ship while it is at a port or place in India including the coastal waters, extending not more than two hundred nautical miles from the baseline;

(*b*) preventive measures, wherever taken, to prevent or minimise such pollution damage.

Definitions.

176. In this Chapter, unless the context otherwise requires,—

(*a*) "incident" means any occurrence, or series of occurrences having the same origin, which causes pollution damage or creates a grave and imminent threat of causing such damage;

(*b*) "oil" means any persistent hydrocarbon mineral oil such as crude oil, fuel oil, heavy diesel oil and lubricating oil whether carried onboard a ship as cargo or in the bunkers of such ship;

(*c*) "person" means any individual or partnership or any public or private body, whether corporate or not, including a State or any of its constituent sub-divisions;

(*d*) "pollution damage" means,—

(*i*) loss or damage caused outside the ship by contamination resulting from the escape or discharge of oil from the ship, wherever such escape or discharge occurs:

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Provided that compensation for impairment of the environment other than loss of profit from such impairment shall be limited to costs of reasonable measures of reinstatement actually undertaken or to be undertaken; and

(*ii*) the costs of preventive measures and further loss or damage caused by preventive measures;

(*e*) "preventive measures" means any reasonable measures taken by any person after an incident has occurred to prevent or minimise pollution damage;

(*f*) "ship" means any sea-going vessel and seaborne craft of any type whatsoever constructed or adapted for the carriage of oil in bulk as cargo:

Provided that a ship capable of carrying oil and other cargoes shall be regarded as a ship only when it is actually carrying oil in bulk as cargo and during any voyage following such carriage unless it is proved that it has no residues of such carriage of oil in bulk aboard;

(*g*) "ship owner" means,—

(*i*) the person registered as the owner of the ship; or

(*ii*) in the absence of registration, the person owning the ship; or

(*iii*) in the case of a ship owned by any State, the persons registered in that State as the operator of such ship.

Liability of ship owner.

177. (*1*) Save as otherwise provided in sub-sections (*2*) and (*3*), the ship owner shall be liable for any pollution damage caused by the ship as a result of the incident and where the incident consists of a series of occurrences, from the time of the first of such occurrences.

(*2*) No liability for pollution damage shall be attached to the ship owner, if he proves that the pollution damage,—

(*a*) resulted from an act of war, hostilities, civil war, insurrection or a natural phenomenon of an exceptional, inevitable and irresistible character; or

(*b*) was wholly caused by an act or omission done with intent to cause damage by a third party; or

(*c*) was wholly caused by the negligence or other wrongful act of any Government or other authority responsible for the maintenance of lights or other navigational aids in the exercise of that function.

(*3*) Where the ship owner proves that the pollution damage resulted either wholly or partially from an act or omission done with intent to cause damage by the person who suffered the damage or from the negligence of that person, the ship owner may be exonerated wholly or partially from his liability to such person.

(*4*) No claim for compensation for pollution damage may be made against the ship owner otherwise than in accordance with the provisions of this Chapter.

(*5*) Subject to sub-section (*6*), no claim for compensation for pollution damage under this Chapter or otherwise may be made against,—

(*a*) the servants or agents of the ship owner or the seafarers;

(*b*) the pilot or any other person who, not being a seafarer, performs services for the ship;

(*c*) any charterer (howsoever described including a bareboat charterer), manager or operator of the ship;

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(*d*) any person performing salvage operations with the consent of the ship owner or on the instructions of a competent public authority;

(*e*) any person taking preventive measures;

(*f*) any servant or agent of persons mentioned in clauses (*c*), (*d*) and (*e*),

unless the damage resulted from their personal act or omission, committed with the intent to cause such damage, or committed recklessly and with knowledge that such damage is likely to result.

(*6*) Nothing in this Chapter shall prejudice any right of recourse of the ship owner against third parties.

Joint and several liability for ships.

178. When an incident involving two or more ships occur and pollution damage results therefrom, all the ship owners concerned, unless exonerated under sub-section (*3*) of section 177, shall be jointly and severally liable for all such damage which is not reasonably separable.

Jurisdiction of High Court.

179. (*1*) The admiralty jurisdiction of the respective High Courts under the Admiralty (Jurisdiction and Settlement of Maritime Claims) Act, 2017, shall be deemed to extend to any claim for liability arising under this Chapter and shall also extend to any case arising out of such claim, including the constitution of a limitation fund (hereafter in this Chapter referred to as fund) by the ship owner. 22 of 2017.

(*2*) All claims arising out of an incident of oil pollution, including the constitution of a fund, shall be made in the High Court having jurisdiction over the pollution damage and if the pollution damage occurs in the Exclusive Economic Zone, or more than one High Court has jurisdiction over such pollution damage, the claim may be made in the High Court which has jurisdiction over the port or place where the ship responsible for such pollution damage is detained.

Jurisdiction where pollution damage occurs in two or more States.

180. Where pollution damage occurs in the territory of one or more other contracting parties to the Civil Liability Convention, or preventive measures have been taken to prevent or minimise pollution damage in the territory of such contracting parties, claims for compensation may be brought in the courts of any such contracting party:

Provided that once a fund is established in India in accordance with the provisions of this Chapter, only the High Court or the Central Government shall have jurisdiction to determine matters relating to apportionment and distribution of the fund.

Limitation of liability.

181. (*1*) The ship owner may limit his liability under this Chapter in respect of any incident, to an aggregate amount in accordance with Article V of the Civil Liability Convention.

(*2*) The ship owner shall not be entitled to limit his liability under this Chapter if it is proved that the pollution damage resulted from his personal act or omission, committed or made with the intent to cause such damage, or recklessly and with knowledge that such damage is likely to result.

Constitution of limitation fund.

182. (*1*) Any ship owner, desiring to avail of the benefit of limitation of his liability under this Chapter, shall apply to the High Court having jurisdiction or the Central Government for constitution of a fund for the total sum representing his limits of liability, within such time and in such manner, as may be prescribed.

(*2*) Such fund may be constituted either by depositing the sum or by furnishing bank guarantee or such other security with the High Court or the Central Government.

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(*3*) The insurer or any other person providing financial security to the ship owner may apply to the High Court or the Central Government for constitution of the fund under sub-section (*1*) and the fund so constituted shall have the same effect as if it were constituted by the ship owner.

(*4*) An application for constitution of the fund may be made by the insurer under this section even in cases where the ship owner is not entitled to limit his liability under sub-section (*2*) of section 181 and in any such event, constitution of the fund shall not prejudice the rights of any claimant against the ship owner for full compensation exceeding the amount deposited or secured in the fund.

(*5*) The amount in Special Drawing Rights to be deposited or secured in the fund under this section shall be converted in rupees on the basis of official value in rupees of the Special Drawing Rights as determined by the Reserve Bank of India on the date of constitution of the fund.

(*6*) Where a fund is established by the ship owner in relation to an incident of oil pollution before a High Court, all claims for compensation under this Chapter shall only be instituted in the High Court where the fund was constituted:

Provided that where claims arising out of the incident of oil pollution is made in High Courts other than the one where the fund was established, the ship owner may approach the Supreme Court in accordance with the Code of Civil Procedure, 1908 to transfer the claims to the High Court where such fund was established.

5 of 1908.

Claims for compensation where fund is established.

183. (*1*) Upon constitution of the fund, the High Court or the Central Government shall issue a notice inviting claims against the fund arising from the particular incident of oil pollution, within such time and containing such other particulars as may be prescribed.

(*2*) Any person who has suffered pollution damage shall be entitled to claim compensation and may make an application for participation in the proceedings:

Provided that where such fund has not been established, the claimant may approach the High Court having jurisdiction or the Central Government under section 180.

(*3*) The Central Government shall issue a notice of proceedings to the International Oil Pollution Compensation Fund which is entitled to participate in the proceedings in accordance with Chapter V of this Part.

(*4*) The Central Government may prescribe the procedure to be followed for establishment of the fund and adjudication of claims arising from an incident of oil pollution.

Acquisition of right for compensation by subrogation.

184. (*1*) Where, before the fund is distributed, the ship owner or any of his servants or agents or any person providing him insurance or other financial security has as a result of an incident paid compensation for pollution damage, such person shall upto the amount he has paid, acquire by subrogation the rights which the person so compensated may have enjoyed under this Chapter.

(*2*) Where the ship owner or any other person establishes that he may be compelled to pay at a later date in whole or in part any such amount of compensation with regard to which such person shall have enjoyed a right of subrogation under sub-section (*1*) had the compensation been paid before the fund was distributed, the High Court where the fund was constituted may order that a sufficient sum be provisionally set aside to enable such person to enforce his claim against the fund at such later date.

Consolidation of claims and distribution of fund.

185. (*1*) The High Court or the Central Government shall consolidate all claims against the fund including those arising out of subrogation under section 184.

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(*2*) Any claim in respect of expenses reasonably incurred or sacrifices reasonably made by the ship owner voluntarily to prevent or minimise pollution damage shall rank equally with other claims against the fund.

(*3*) Subject to the right of subrogation under section 184, the High Court or the Central Government shall distribute the amount in the fund among all claimants in proportion to their established claims.

(*4*) If the ship owner, insurer or other financial security holder has failed to establish a fund under this Chapter, the High Court shall make an order for compensation against such party to be payable within such period as may be specified in the order.

Arrest and sale of ship if ship owner, etc., unable to satisfy claims for compensation.

186. (*1*) Where the High Court makes an order for compensation which the ship owner has not complied with and such owner has not established a fund, an application may be made by a person entitled to compensation to that court to arrest the ship responsible for the incident or any ship owned by such person.

(*2*) The High Court may direct the amount remaining unpaid after determination of liability of the International Oil Pollution Compensation Fund, in accordance with Chapter V of this Part, to be levied by distress and sale of the ship and her equipment in accordance with this Act.

(*3*) The High Court or the Central Government shall have the power to detain any ship involved in an incident of oil pollution, until the ship owner has established a fund in accordance with section 182, or has duly complied with the order for compensation under sub-section (*4*) of section 185, whichever is earlier.

Restriction on enforcement of claims after establishment of fund.

187. Where the ship owner after an incident has constituted a fund in accordance with this Chapter and is entitled to limit his liability,—

(*a*) no person having a claim for pollution damage arising out of that incident shall be entitled to exercise any right against any other ship and property of the ship owner in respect of such claim;

(*b*) the High Court or the Central Government shall order the release of any ship or other property belonging to the ship owner which has been detained in respect of a claim for pollution damage arising out of that incident and shall similarly release any bail or other security furnished to avoid any arrest:

Provided that this section shall apply only if the sum paid into the High Court or to the Central Government, or such part thereof as corresponds to the claim, is actually available to the claimant.

Compulsory insurance or other financial security.

188. (*1*) The owner of every ship carrying more than two thousand tons of oil in bulk as cargo shall in respect of such ship maintain an insurance or other financial security to cover his liability for pollution damage under this Chapter for the amount specified under the provisions of the Civil Liability Convention:

Provided that the Central Government may require the owner of a ship carrying such tons of oil in bulk, to maintain insurance or other financial security to cover his liability for pollution damage upto such limits, as may be prescribed.

(*2*) In respect of every Indian vessel which maintains insurance or other financial security under sub-section (*1*), there shall be granted by the Central Government a certificate in such form and giving such particulars, subject to payment of such fee, as may be prescribed.

(*3*) The Central Government may, on an application by the owner or agent of any foreign ship, grant a certificate under sub-section (*2*) in respect of such foreign ship on production of satisfactory evidence relating to maintenance of insurance or other financial security in accordance with the provisions of the Civil Liability Convention.

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Acceptance of certificate granted outside India.

189. Any certificate granted by a competent authority in a State outside India to a ship registered in that State or any certificate granted by a competent authority of a State which is a contracting party to the Civil Liability Convention to any ship wherever it is registered, shall be accepted at any port or place in India, as if it were granted under this Act.

Ban on entering or leaving an Indian port without certificate.

190. (*1*) No Indian vessel which has onboard more than two thousand tons of oil in bulk as cargo shall enter or leave or attempt to enter or leave any port or place in India unless it carries onboard a certificate granted under sub-section (*2*) of section 188 or a certificate accepted under section 189.

(*2*) No ship other than an Indian vessel carrying more than two thousand tons of oil in bulk as cargo, wherever registered, shall enter or leave or attempt to enter or leave any port or place in India unless it carries onboard a certificate granted under sub-section (*2*) of section 188 or a certificate accepted under section 189.

(*3*) No proper officer shall grant inward entry or outward clearance to any ship to which sub-section (*1*) or sub-section (*2*) applies, unless its master produces a certificate required in respect of such ship.

Direct action against insurer or other person providing financial security.

191. (*1*) The insurer or other person providing financial security for the ship owner's liability for pollution damage may be directly liable for any claim for compensation for such damage which may be brought directly against such insurer or other person.

(*2*) The insurer or other person providing financial security against whom a claim is made directly may, even if the owner is not entitled to limit his liability under section 181, avail himself such limits of liability as specified in the said section.

(*3*) The insurer or other person providing financial security may further avail himself of the defences (other than the bankruptcy or winding up of the company) which the ship owner himself would have been entitled to invoke and such insurer or other person may avail himself of the defence that the pollution damage resulted from the wilful misconduct of the ship owner himself but such insurer or other person shall not avail himself of any other defence which he might have been entitled to invoke in the proceedings brought by the ship owner against him.

(*4*) The insurer or other person providing financial security shall in any case have the right to require the ship owner to be joined in the proceedings.

(*5*) Any sum provided by insurance or by other financial security maintained in accordance with section 188 shall be available exclusively for the satisfaction of claims under this Chapter.

Recognition of judgment of court of contracting parties to Civil Liability Convention.

192. (*1*) Any judgment passed by a competent court of contracting party under the Civil Liability Convention shall be recognised in India, except where,—

(*a*) the judgment was obtained by fraud; or

(*b*) the ship owner or the insurer or the person providing financial security who is a party to the proceedings was not given reasonable notice and a fair opportunity to present his case.

(*2*) Any judgment recognised under sub-section (*1*) shall be enforceable in India in accordance with such procedure as may be prescribed:

Provided that such procedure shall not permit the merits of the case to be re-opened.

Limitation period.

193. (*1*) The rights of compensation under this Chapter shall be extinguished unless action is brought within a period of—

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(*a*) three years from the date of occurrence of pollution damage; and

(*b*) six years from the date of the incident which caused pollution damage.

(*2*) If the incident consists of a series of occurrences, the period of six years shall commence from the date of the first occurrence.

Government ships.

194. Nothing in this Chapter shall apply to any warship or any ship for the time being used by the Government of any State for purposes other than commercial purposes.

Power to make rules.

195. (*1*) The Central Government may make rules to carry out the provisions of this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the time and manner of constitution of the limitation fund under sub-section (*1*) of section 182;

(*b*) the time and other particulars of the notice under sub-section (*1*) of section 183;

(*c*) the procedure for establishment of fund and adjudication of claims arising from incidents of oil pollution under sub-section (*4*) of section 183;

(*d*) the threshold limit of tonnage of oil to be carried in bulk and the limit of liability for pollution damage under the proviso to sub-section (*1*) of section 188;

(*e*) the form, particulars and fee to be paid for the grant of a certificate under sub-section (*2*) of section 188;

(*f*) the procedure for enforcement of judgement under sub-section (*2*) of section 192;

(*g*) any other matter which is required to be or may be prescribed.

CHAPTER IV

CIVIL LIABILITY FOR BUNKER OIL POLLUTION DAMAGE

Application of this Chapter.

196. This Chapter shall apply to,—

(*a*) pollution damage caused due to escape or discharge of bunker oil from every Indian vessel and from every ship other than an Indian vessel while it is,—

(*i*) within the territory of India including territorial waters; or

(*ii*) at a port or a place in India or within the coastal waters, not extending more than two hundred nautical miles from the baseline;

(*b*) preventive measures for preventing or minimising the pollution damage,

but shall not apply to—

(*a*) warships, naval auxiliary or other vessels owned or operated by the Government and used for the time being, only for non-commercial purposes;

(*b*) pollution damage specified in Chapter III of this Part.

Definitions.

197. In this Chapter, unless the context otherwise requires,—

(*a*) "Bunker Convention" means the International Convention on Civil Liability for Bunker Oil Pollution Damage, 2001;

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(*b*) "bunker oil" means any hydrocarbon mineral oil, including lubricating oil, used or intended to be used for the operation or propulsion of the ship, and any residues of such oil;

(*c*) "incident", "person", "pollution damage" and "preventive measures" shall have the meanings respectively assigned to them in clauses (*a*), (*c*), (*d*) and (*e*), of section 176;

(*d*) "registered owner" means the person or persons registered as the owner of the ship or, in the absence of registration, the person or persons owning the ship, and in the case of a ship owned by a State and operated by a company which in that State is registered as the ship's operator, "registered owner" shall mean such company;

(*e*) "ship" means any sea-going vessel and sea borne craft of any type whatsoever;

(*f*) "ship owner" means the owner, including the registered owner, bareboat charterer, manager and operator of the ship.

Liability for bunker oil pollution.

198. (*1*) Save as otherwise provided in section 200,—

(*a*) where pollution damage is caused due to discharge or escape of bunker oil onboard or originating from the ship, the ship owner shall be liable for,—

(*i*) any pollution damage;

(*ii*) the cost of any reasonable measures taken for preventing or minimising any pollution damage so caused or likely to be caused; and

(*iii*) any damage caused by any such preventive measure so taken:

Provided that where an incident consists of a series of occurrences having the same origin, the ship owner shall be liable from the first of such occurrences and where more than one person is liable, their liability shall be joint and several;

(*b*) where there is a grave and imminent threat of damage being caused outside a ship, the ship owner shall be liable for the cost of any measures reasonably taken to prevent or minimise any such damage.

(*2*) Where any incident involving two or more ships occurs resulting in pollution damage, the ship owners of all ships involved in such incident shall, unless the damage is reasonably separable, be jointly and severally liable for such damage.

Exemption from liability.

199. (*1*) No liability for pollution damage shall be incurred by the ship owner under this Chapter, if he proves that such damage,—

(*a*) resulted from an act of war, hostilities, civil war, insurrection or a natural phenomenon of an exceptional, inevitable and irresistible character; or

(*b*) was wholly caused by any act or omission done with an intent to cause such damage by any person other than an employee or agent of the ship owner; or

(*c*) was wholly caused by the negligence or other wrongful act of any Government or other authority responsible for the maintenance of lights or other navigational aids in the exercise of that function.

(*2*) If the ship owner proves that the pollution damage resulted wholly or partially either from an act or omission done with intent to cause damage by the person who suffered the damage or from the negligence of that person, then, he shall be wholly or partially exonerated from his liability to such person.

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Right of ship owner to limitation of liability.

200. (*1*) The ship owner and the person providing insurance or other financial security shall be entitled to limit his liability under this Chapter in respect of any one or more incidents in accordance with the provisions of Chapter II of this Part.

(*2*) The ship owner shall not be entitled to limit his liability, if it is proved that the incident causing pollution damage occurred as a result of his personal act or omission, committed or made with intent to cause such damage, or committed recklessly and with knowledge that such damage is likely to result.

Determination of limitation of liability.

201. A ship owner who is alleged to have incurred a liability for bunker oil pollution under section 198 or his insurer may make an application to the High Court or the Central Government for determination of limitation of his liability in accordance with the provisions of Chapter II of this Part.

Consolidation of claims and distribution of amount.

202. The High Court or the Central Government may consolidate all claims against the ship owner or his insurer who has deposited the amount under section 201 and may distribute the amount amongst the claimants in accordance with the provisions of section 170.

Extinguishment of right to claim.

203. (*1*) The right to claim compensation under this Chapter shall be extinguished, if such claim is not made within a period of—

(*a*) three years from the date of occurrence of damage; and

(*b*) six years from the date of incident which caused such damage.

(*2*) Where the incident consists of a series of occurrences, the period of six years shall commence from the date of the first of such occurrence.

Maintenance of compulsory insurance or other financial security.

204. Every registered owner of a ship having gross tonnage of more than one thousand tons shall, for the purpose of his liability for pollution damage under this Chapter, maintain compulsory insurance coverage or such other financial security, subject to such limits as may be specified under the Limitation of Liability for Maritime Claims Convention.

Direct action against insurer or other person providing financial security.

205. (*1*) The insurer or other person providing financial security for the ship owner's liability for pollution damage may also be liable along with the ship owner for any claim for compensation for such damage.

(*2*) The insurer or other person providing financial security may, if the ship owner is not entitled to limit his liability in accordance with the provisions of section 200, avail himself such limits of liability as may be prescribed.

(*3*) Any claim for compensation for pollution damage may be brought directly against the insurer or other person providing financial security for the registered ship owner's liability for pollution damage and in such case, the insurer or such person may invoke defences (other than bankruptcy or winding up of the company) which the ship owner would have been entitled to invoke, including limitation of liability under section 200:

Provided that the insurer or such person may invoke the defence that the pollution damage resulted from the wilful misconduct of the ship owner but shall not invoke any other defence which such insurer or person might have been entitled to invoke in proceedings brought by the ship owner against such insurer or person:

Provided further that the insurer or such person may make the ship owner a party to such proceedings.

Grant of certificate.

206. (*1*) The Central Government shall grant a certificate in respect of every ship which maintains insurance or other financial security, in such form, containing such particulars, subject to such conditions and on payment of such fee, as may be prescribed.

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(*2*) Every certificate granted under sub-section (*1*) shall on expiry, be renewed in such manner and on payment of such fee as may be prescribed.

Ban on entering or leaving port without clearance.

207. (*1*) No ship shall enter or leave or attempt to enter or leave any port or place to which this Chapter applies unless it carries onboard a certificate granted under section 206.

(*2*) Any certificate granted by a competent authority in any State outside India to a ship registered in that State or any certificate granted by a competent authority of any State which is a contracting party to the Bunker Convention to any ship wherever registered, shall be accepted at any port or place in India as if it were granted under this Act.

(*3*) No proper officer shall permit inward entry or outward clearance to any ship to which sub-section (*1*) or sub-section (*2*) applies unless the master of the ship produces the certificate required in respect of such ship.

Right of recourse.

208. Nothing contained in this Chapter shall prejudice the right of recourse that the ship owner may have against any other person in respect of his liability.

Recognition of judgment of court of contracting parties to Bunker Convention.

209. (*1*) Any judgment passed by a competent court of a contracting party under the Bunker Convention shall be recognised in India except where,—

(*a*) the judgment was obtained by fraud; or

(*b*) the ship owner or the insurer or the person providing financial security who is a party to the proceedings was not given reasonable notice and a fair opportunity to present his case.

(*2*) Any judgment recognised under sub-section (*1*) shall be enforceable in India in accordance with such procedure as may be prescribed:

Provided that such procedure shall not permit the merits of the case to be re-opened.

Power to make rules.

210. (*1*) The Central Government may make rules to carry out the provisions of this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the limits of liability of the insurer or other person providing financial security under sub-section (*2*) of section 205;

(*b*) the form of certificate, particulars, conditions and fee for issuance of certificate under sub-section (*1*) of section 206;

(*c*) the manner of renewal of certificate and fees under sub-section (*2*) of section 206;

(*d*) the procedure for enforcement of a judgment under sub-section (*2*) of section 209;

(*e*) any other matter which is required to be or may be prescribed.

CHAPTER V

International Oil Pollution Compensation Fund

Application of this Chapter.

211. This Chapter shall apply to pollution damage caused in the territory of India, including the coastal waters, not extending more than two hundred nautical miles from the baseline and to preventive measures, wherever taken, to prevent or minimise such pollution damage.

Definitions.

212. (*1*) In this Chapter, unless the context otherwise requires,—

(*a*) "associated person" includes any subsidiary or commonly controlled entity or such person as may be prescribed;

(*b*) "contributing oil" means crude oil and fuel oil.

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Explanation.—For the purposes of this clause,—

(*i*) "crude oil" means any liquid hydrocarbon mixture occurring naturally in the earth whether or not treated to render it suitable for transportation and includes crude oils from which certain distillate fractions are removed (sometimes referred to as topped crudes) or to which certain distillate fractions are added (sometimes referred to as spiked or reconstituted crudes);

(*ii*) "fuel oil" means heavy distillates or residues from crude oil or blends of such materials intended for use as a fuel for the production of heat or power of a quality equivalent to the "American Society for Testing and Materials' Specification for Number Four Fuel Oil (Designation D 396-69)", or heavier;

(*c*) "Fund" means the International Oil Pollution Compensation Fund, 1992 established under Article 2 of the Fund Convention;

(*d*) "Fund Convention" means the International Convention on the establishment of an International Fund for Compensation for Oil Pollution Damage, 1992, including protocols, if any, to which India is a party;

(*e*) "guarantor" means any person providing insurance or other financial security to cover the owner's liability;

(*f*) "ton", in relation to oil, means a metric ton.

(*2*) The words or expressions used in this Chapter but not defined shall have the meanings respectively assigned to them in the Civil Liability Convention.

Contribution to Fund.

213. (*1*) All contributions to the Fund in respect of contributing oil carried by sea to ports or terminal installations in India shall be payable in accordance with Articles 10 and 12 of the Fund Convention.

(*2*) The provisions of sub-section (*1*) shall apply—

(*a*) whether or not the contributing oil is imported; and

(*b*) notwithstanding that contributions are payable to the Fund in respect of carriage of the same contributing oil on a previous voyage.

(*3*) The person liable to pay contributions to the Fund shall be—

(*a*) in case of contributing oil which is being imported into India, the importer; and

(*b*) in any other case, the person by whom the oil is received in India.

(*4*) A person shall not be liable to pay contributions to the Fund in respect of the contributing oil imported or received by him in any year, if the aggregate quantity of contributing oil so imported or received in a year by him and any associated person does not exceed one lakh fifty thousand tons, or as may be specified from time to time in the Fund Convention.

Explanation.—For the purposes of this section, "terminal installation" means any site for the storage of oil in bulk which is capable of receiving oil from waterborne transportation, including any facility situated offshore and linked to such site.

Contribution payable by persons to Fund.

214. (*1*) The contributions payable to the Fund by a person for any year shall be,—

(*a*) such amount as may be determined under Article 12 of the Fund Convention;

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(*b*) in such instalments, becoming due at such dates,

as may be notified under the Fund Convention and any amount due shall be payable along with interest at a rate determined under Article 13 of the Fund Convention.

(*2*) The Central Government may require persons who are or may be liable to pay contributions to the Fund under this Chapter to give financial security for payment of contributions to the Central Government or the Fund.

Liability of Fund.

215. (*1*) Where any person suffering pollution damage is unable to obtain full and adequate compensation for the damage under the Civil Liability Convention, the Fund shall be liable to pay compensation to such person, if,—

(*a*) no liability for the damage arises under the provisions of the Civil Liability Convention; or

(*b*) the ship owner liable for the damage under the provisions of the Civil Liability Convention is financially incapable of meeting his obligations in full and any financial security that may be provided under that Convention does not cover or is insufficient to satisfy the claims for compensation for the damage and the person suffering damage has taken all reasonable steps to pursue the legal remedies available to him; or

(*c*) the damage exceeds the ship owner's liability under the Civil Liability Convention.

(*2*) The expenses incurred or sacrifices made by the ship owner voluntarily to prevent or minimise pollution damage shall be treated as pollution damage for the purposes of this section.

(*3*) The Fund shall incur no obligation under sub-section (*1*) if,—

(*a*) it is proved that the pollution damage resulted from an act of war, hostilities, civil war or insurrection or was caused by oil which has escaped or been discharged from a warship or other ship owned or operated by a State and used at the time of the incident, only on Government non-commercial service; or

(*b*) the claimant fails to prove that the damage resulted from an incident involving one or more ship.

(*4*) If the Fund proves that the pollution damage resulted wholly or partly either from an act or omission done with the intent to cause damage by the person who suffered the damage or from the negligence of that person, the Fund may be exonerated wholly or partly from its obligation to pay compensation to such person.

(*5*) The Fund shall in any event (except in respect of preventive measures), be exonerated to the extent the ship owner may have been exonerated under the Civil Liability Convention.

Limitation of liability of Fund.

216. (*1*) The liability of the Fund under section 215 shall be subject to the limits specified in Article 4 of the Fund Convention.

(*2*) Upon institution of a claim for compensation under this Chapter, the High Court shall issue notice to the Fund and such Fund shall be entitled to participate in the proceedings.

(*3*) No order shall be passed against the Fund by the High Court until the Fund notifies the High Court that the amount of the claim may,—

(*a*) not be reduced; or

(*b*) be reduced to a specified amount and the liability of the Fund shall be enforceable only for the reduced amount.

(*4*) The amount for which the Fund is liable under this Chapter shall be paid in rupees and the mode and manner of converting such amount from Special Drawing Rights into rupees shall be such as may be prescribed.

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Power to call for information.

217. (*1*) The Central Government may, for the purpose of transmitting to the Fund, the names and addresses of the persons who under this Chapter are liable to make contributions to the Fund every year and the quantity of contributing oil in respect of which they are so liable, by notice, require any such person to furnish such information, in such manner and within such time, as may be specified therein.

(*2*) In proceedings by the Fund against any person for the recovery of any contribution due to the Fund under section 214, the particulars contained in any list transmitted by the Central Government to the Fund shall, so far as those particulars are based on information obtained under this section, be admissible as evidence of the facts stated therein, and so far as particulars which are so admissible are based on information given by the person against whom the proceedings are brought, shall be presumed to be accurate until the contrary is proved.

(*3*) No person shall disclose any information which was furnished to or obtained by him under this section unless the disclosure is made,—

(*a*) with the consent of the person from whom the information was obtained;

(*b*) in connection with the compliance of this section;

(*c*) for the purpose of any legal proceedings arising out of this section or of any report of such proceedings.

(*4*) A person who,—

(*a*) refuses or wilfully neglects to comply with a notice under this section; or

(*b*) makes, while furnishing any information in compliance with a notice under this section, any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular,

shall be liable to penalty under this Act.

Claims against Fund and jurisdiction of courts.

218. (*1*) Any claim against the Fund for compensation under this Chapter shall be brought before the High Court.

(*2*) The Fund shall have the right to intervene as a party to any legal proceedings instituted in the High Court against the ship owner or his guarantor.

(*3*) Where a notice of proceedings is given to the Fund by the High Court, any judgment given in the proceedings shall, after it has become final and enforceable, become binding upon the Fund to the effect that the facts and evidence in that judgment may not be disputed by the Fund on the ground that it has not intervened in the proceedings.

Extinguishment of claims.

219. Notwithstanding anything contained in any other law for the time being in force, no action to enforce a claim against the Fund under this Chapter shall be entertained by a High Court, unless—

(*a*) the action to enforce is commenced; or

(*b*) notice of action to enforce a claim against the ship owner or his guarantor in respect of the pollution damage is given to the Fund,

within three years from the date when the damage occurred and six years from the date of the incident that caused such damage.

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Subrogation and right of recourse.

220. In respect of any sum paid by a public authority in India or by the Fund as compensation for pollution damage, that authority or the Fund shall acquire by subrogation any rights which the person so compensated would have enjoyed under the Fund Convention.

Power of Central Government to establish fund for excess claim.

221. The Central Government may establish a fund for the pollution damage exceeding the amount payable under this Part and the source of fund and manner of disbursement of compensation from such fund shall be such as may be prescribed.

Power to make rules.

222. (*1*) The Central Government may make rules to carry out the provisions of this Chapter.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) subsidiary or commonly controlled entity or person under clause (*a*) of sub-section (*1*) of section 212;

(*b*) the mode and manner of conversion of Special Drawing Rights to rupees under sub-section (*4*) of section 216;

(*c*) the source of fund and manner of disbursement of compensation from fund established under section 221;

(*d*) any other matter which is required to be or may be prescribed.

PART X

MARINE INCIDENT AND EMERGENCY RESPONSE

Application of this Part.

223. This Part shall apply to marine incidents occurring directly or in connection with the operations of,—

(*a*) Indian vessels; and

(*b*) vessels other than Indian vessels which enter a port or offshore terminal or place in India or within her coastal waters.

Definitions.

224. In this Part, unless the context otherwise requires,—

(*a*) "marine incident" means an event, or sequence of events, occurring directly in connection with the operation of a vessel that endangers, or if not corrected, would endanger the safety of the vessel, its occupants or any other person or the environment and includes marine violation, marine casualty, marine disaster, cyclones, storms or other adverse weather events, very serious marine casualty and such other event or sequence of events as may be notified by the Central Government;

(*b*) "maritime emergency response" means a speedy action undertaken in response to a marine incident to ensure minimum damage to the vessel, passengers, seafarers, cargo and the marine environment by mitigating, containing, restoring and providing relief against such marine incident.

Appointment of nodal authority for marine incidents.

225. (*1*) The Central Government shall, by notification, appoint one or more nodal authorities who shall administer and supervise the marine incidents and the corresponding maritime emergency response.

(*2*) The nodal authority shall discharge its duties under the supervision and control of the Central Government.

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Primary response party.

226. (*1*) The ship owner or master, seafarers of the concerned vessel and such other persons as may be notified by the Central Government shall be the primary response party responsible for engaging in maritime emergency response.

(*2*) The primary response party shall comply with all directions, advisories or instructions issued by the concerned nodal authority for the respective class of marine incidents.

Plans and procedures for response mechanisms.

227. The Central Government shall notify plans for prevention of marine incidents and procedures for maritime emergency responses.

Powers of nodal authority.

228. (*1*) Notwithstanding anything contained in any other law for the time being in force, it shall be lawful for the nodal authority to issue directions in writing, consistent with the objectives of this Part, to the administrative bodies under the Central Government and the State Governments.

(*2*) The nodal authority may requisition the services of any officer of the Central Government or the State Government or any police officer or any other authority or body to assist for the purposes of this Part and it shall be the duty of every such officer or authority or body to comply with such requisition.

(*3*) The nodal authority may requisition the resources and pollution prevention equipment available with any of the offices of the Central Government or the State Government or other offices or organisations to assist for the purposes of this Part and it shall be the duty of such offices or organisations to comply with such requisition.

(*4*) The circumstances under which the nodal authority shall carry out maritime emergency response to a marine incident shall be such as may be prescribed.

Maintenance of compulsory insurance or other financial security.

229. Every registered owner of an Indian vessel or any other vessels which enter a port, shipyard or offshore terminal or place in India or within coastal waters shall, for the purpose of covering his liability under this Part, maintain adequate insurance coverage or such other financial security as may be prescribed, and carry onboard a certificate or document showing compliance with such requirement.

Power to make rules.

230. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the circumstances under which the nodal authority shall carry out maritime emergency response to a marine incident under sub-section (*4*) of section 228;

(*b*) adequate insurance coverage or other financial security under section 229;

(*c*) any other matter which is required to be or may be prescribed.

PART XI

INVESTIGATION AND INQUIRIES ON MARINE CASUALTIES

Marine casualties and report thereof.

231. (*1*) For the purposes of investigation and inquiries under this Part, a marine casualty shall be deemed to be an event or sequences of events that has resulted in any of the following and has occurred directly or in connection with the operations of Indian vessels and any other vessels, when—

(*a*) on or near the coast of India, any vessel is lost, abandoned, stranded or materially damaged;

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(*b*) on or near the coast of India, any vessel causes loss or material damage to any other vessel or to external infrastructure;

(*c*) any loss of life or presumed loss of life ensues by reason of any casualty happening or otherwise, onboard any vessel, on or near the coast of India or its coastal waters;

(*d*) in any place, any such loss, abandonment, stranding, material damage or casualty occurs to or onboard any Indian vessel and any competent witness thereof is found in India;

(*e*) any Indian vessel is lost or is supposed to have been lost, and any evidence is obtainable in India as to the circumstances under which such vessel proceeded to sea or was last heard of;

(*f*) in any place within the coastal waters, pollution, or the potential threat of such pollution to the environment, or severe damage to the environment, or the potential to severe damage to the environment is caused by a vessel;

(*g*) a fire or explosion takes place on any Indian vessel anywhere in the world, or a fire or explosion takes place on a vessel other than an Indian vessel, while such vessel is on or near the coast of India or its coastal waters.

(*2*) In the cases mentioned in sub-section (*1*), the ship owner, manager, operator, company, pilot, harbour master, master, or other person in charge of the vessel or where two vessels are concerned, in charge of each vessel at the time of the marine casualty shall, within twenty-four hours of the occurrence, give notice of the marine casualty to the officer appointed in this behalf by the Central Government.

(*3*) Wherever any such officer receives notice of the marine casualty under sub-section (*2*), he shall forthwith inform in writing to the Central Government and proceed to make preliminary inquiry into the marine casualty.

(*4*) The officer referred to in sub-section (*3*) shall, on completion of preliminary inquiry, furnish the report to the Central Government or other authority as may be appointed by it in this behalf.

(*5*) The Central Government may, for the purposes of the investigation, appoint a body to conduct marine safety investigation in accordance with the Safety Convention.

(*6*) The body appointed under sub-section (*5*) shall make preliminary assessment of the marine casualty and conduct a marine safety investigation for ascertaining the causes and circumstances of such marine casualty and submit its report to the Central Government.

Explanation.—For the purposes of this Part, "company" shall have the same meaning as assigned to it in clause (*a*) of section 115.

Power of Central Government to initiate proceedings.

232. On receipt of the marine safety investigation report under sub-section (*6*) of section 231, or if the Central Government is of the opinion that *prima facie*, there exists incompetency, misconduct or violation of any law for the time being in force on the part of any person, it may—

(*a*) initiate administrative action; and

(*b*) direct such officer or other authority having jurisdiction over the area to initiate proceedings against such person as may be required in accordance with such law.

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PART XII

WRECK AND SALVAGE

CHAPTER I

WRECK

Application of this Chapter.

233. This Chapter shall apply to the wrecks located within the territory of India including the coastal waters but shall not apply to,—

(*a*) any measures taken under the International Convention relating to the Intervention on the High Seas in Cases of Oil Pollution Casualties, 1969;

(*b*) any warship or other vessel owned or operated by the Government for non-commercial service.

Definitions.

234. In this Chapter, unless the context otherwise requires,—

(*a*) "authority" means the Central Government or any person authorised by it;

(*b*) "Convention" means the Nairobi Convention on the Removal of Wrecks, 2007;

(*c*) "hazard" means any condition or threat, that—

(*i*) poses a danger or impediment to navigation; or

(*ii*) may reasonably be expected to result in major harmful consequences to the marine environment or damage to the coastline or related interests of India or any other State.

Explanation.—For the purposes of this clause, "related interest" means—

(*i*) maritime coastal, port and estuarine activities including fisheries activities, constituting essential means of livelihood of the persons concerned;

(*ii*) tourist attractions and other economic interests of the areas concerned;

(*iii*) the health of the coastal population and the well-being of the area concerned, including conservation of marine living resources and of wildlife; and

(*iv*) offshore and underwater infrastructure;

(*d*) "maritime casualty" means a collision of ships, stranding or other incident of navigation or other occurrence onboard a ship or external to it, resulting in material damage or imminent threat of material damage to a ship or its cargo;

(*e*) "operator of ship" means the ship owner or any other organisation or person such as the manager or the bareboat charterer, who has assumed the responsibility for operation of the ship from the ship owner and has agreed to take over the duties and responsibilities enshrined under the International Safety Management Code;

(*f*) "receiver of wreck" means a person appointed as such under sub-section (*1*) of section 235;

(*g*) "registered owner" means,—

(*i*) the person registered as the owner of the ship or in the absence of registration, the person owning the ship at the time of the maritime casualty;

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(*ii*) in the case of a ship owned by a State and operated by a company which in that State is registered as the operator of the ship;

(*h*) "removal" means any form of prevention, mitigation or elimination of the hazard created by a wreck and the expressions "remove", "removed" or "removing", shall be construed accordingly;

(*i*) "ship" means a sea-going vessel of any type whatsoever and includes hydrofoil boats, air-cushion vehicles, submersibles, floating craft and floating platforms, except when such platforms are on location engaged in the exploration, exploitation or production of seabed mineral resources.

Receiver of wreck.

235. (*1*) The Central Government may, by notification, appoint any person to be a receiver of wreck who shall receive and take possession of wreck and perform his duties under this Chapter, within such local limits as may be specified in that notification.

(*2*) The duties of a receiver of wreck shall include disposal or sale of the wreck, giving of notices, enforcing performance of obligations by ship owner, operator or insurer of the ship, and to take such action as required to remove the wreck by the most practical and expeditious means available, consistent with considerations of safety and protection of maritime environment.

Duty to report wrecks.

236. (*1*) When any Indian vessel or any ship other than an Indian vessel, is involved in a maritime casualty resulting in a wreck in any area to which this Chapter applies, the master or ship owner or the operator of the ship shall, without any delay report such incident to the Director-General and the Maritime Rescue Coordination Centre or the Maritime Rescue Sub-Centre of Indian Coast Guard.

(*2*) When any Indian vessel is involved in a maritime casualty resulting in a wreck in a convention area of any State, the master and the operator of that ship shall, without any delay, report such incident to the affected State in such manner as may be required by that State and shall also report such incident to the Director-General and the Maritime Rescue Coordination Centre or the Maritime Rescue Sub-Centre of Indian Coast Guard.

Explanation.—For the purposes of this sub-section,—

(*i*) "affected State" means the country in whose convention area the wreck is located;

(*ii*) "convention area" means the Exclusive Economic Zone of a State party established in accordance with international law or, if a State party has not established such a zone, an area beyond and adjacent to the territorial sea of that State determined by that State in accordance with international law and extending not more than two hundred nautical miles from the baseline from which the breadth of its territorial sea is measured.

Determination of hazard.

237. The Central Government shall determine whether a wreck constitute a hazard or not, based on the following criteria, namely:—

(*a*) the type, size and construction of the wreck;

(*b*) the depth of water in the area;

(*c*) the tidal range and currents in the area;

(*d*) the proximity to protected areas including coral reefs and other areas as may be notified by the Central Government;

(*e*) the sensitive sea areas identified as appropriate and designated in accordance with guidelines adopted by the International Maritime Organisation, or a clearly defined area of the Exclusive Economic Zone where special mandatory measures are adopted in accordance with requirements of the United Nations Convention on the Law of the Sea, 1982;

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(*f*) the proximity of shipping routes or established traffic lanes;

(*g*) the traffic density and frequency;

(*h*) the type of traffic;

(*i*) the nature and quantity of the wreck's cargo, the amount and types of oil (such as bunker oil and lubricating oil) onboard the wreck and in particular, the damage likely to result if the cargo or oil is released into the marine environment;

(*j*) the vulnerability of port and port facilities;

(*k*) the prevailing meteorological and hydrographical conditions;

(*l*) the submarine topography of the area;

(*m*) the height of the wreck above or below the surface of the water at lowest astronomical tide;

(*n*) the acoustic and magnetic profiles of the wreck;

(*o*) the proximity of offshore installations, pipelines, telecommunication cables and similar structures;

(*p*) the proximity of tourist spots and heritage locations; and

(*q*) any other criteria as may be prescribed.

Locating and marking of wrecks.

238. (*1*) When a wreck is determined to be a hazard, it shall be the duty of the ship owner or the operator of such a ship, to—

(*a*) immediately mark the wreck at his or its own cost in such manner as may be prescribed; and

(*b*) maintain the marking until the wreck is removed.

(*2*) The cost for locating and marking the ship shall be borne by or recovered from the ship owner or the operator of such a ship.

Power to pass over adjoining lands.

239. (*1*) Whenever a ship is wrecked, stranded or in distress, all persons may, for the purpose of rendering assistance to the ship or of saving the lives of the shipwrecked persons, or of saving the cargo or equipment of the ship, unless there is some public road equally convenient, pass and repass, either with or without vehicles or animals, over any adjoining lands without being subject to interruption by the owner or occupier of the land, so that they do as little damage as possible and may also on the like condition, deposit on these lands any cargo or other article recovered from the ship.

(*2*) Any damage sustained by an owner or occupier as a consequence of the exercise of the rights under this section shall be a charge on the ship, cargo or articles in respect of or by which the damage is sustained and in case of dispute, the amount payable in respect of such damage shall be determined by a Magistrate on an application made to him in this behalf.

Prohibition of certain acts in respect of wreck.

240. No person shall,—

(*a*) without the leave of the master, board or attempt to board any ship which is wrecked, stranded or in distress, unless the person acts by command of the Central Government; or

(*b*) impede or hinder or attempt in any way to impede or hinder the saving of any ship stranded or in danger of being stranded or otherwise in distress in any area to which this Chapter applies or of any part of the cargo or equipment of the ship, or of any wreck; or

(*c*) release any wreck or deface or obliterate any marks thereon; or

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(*d*) wrongfully carry away or remove any part of a ship stranded or in danger of being stranded or otherwise in distress or any part of the cargo or equipment of the ship or any wreck, in any area to which this Chapter applies.

Search warrants where wreck is involved.

241. Where a receiver of wreck suspects or receives information that any wreck is released or is in the possession of some person who is not the owner thereof or that any wreck is otherwise improperly dealt with, he may apply to the nearest Judicial Magistrate of the first class for a search warrant and such Magistrate shall have power to grant the warrant and the receiver of wreck by virtue thereof may enter any house or other place wherever situate and also any ship and search for, seize and detain any such wreck found thereof.

Measures to facilitate removal of wrecks.

242. (*1*) When it is determined that the wreck constitutes a hazard, the receiver of wreck shall give the detailed information of the hazard to the Central Government, in such manner as may be prescribed.

(*2*) The Central Government, on receipt of information under sub-section (*1*) shall,—

(*a*) inform the Government of the State in which the ship is registered as well as the registered ship owner; and

(*b*) consult such State and any State affected by the wreck regarding measures to be taken in relation to such wreck.

(*3*) The registered ship owner or the operator of the ship shall remove such wreck which is determined to constitute a hazard:

Provided that where any dispute arises as to whether the wreck constitutes a hazard or not, the decision of the Central Government shall be final and binding on all parties.

(*4*) When a wreck is determined to constitute a hazard, the registered ship owner or any interested person shall provide to the Central Government or the receiver of wreck with the evidence of insurance or other financial security maintained by him in accordance with the provisions of this Act.

(*5*) The receiver of wreck or ship owner or operator of the ship shall submit a plan for removal of wreck to the Central Government.

(*6*) The Central Government shall approve or disapprove or approve with certain modifications, the plan submitted before it under sub-section (*5*) and having regard to the nature of the hazard, specify on a case to case basis, the time within which the ship owner or operator shall remove the wreck.

(*7*) If the ship owner or operator do not remove the wreck within the time specified under sub-section (*6*), the Central Government may, at the expense of such ship owner or operator, remove the wreck by the most practical and expeditious means available, consistent with considerations of safety and protection of the marine environment and the wreck or any sale proceeds derived from such wreck shall become the property of the Central Government.

(*8*) Where immediate action is required and the receiver of wreck has informed the ship owner or the operator accordingly, he may, at the expense of such ship owner or operator, remove the wreck by the most practical and expeditious means available, consistent with considerations of safety and protection of the marine environment.

(*9*) Where any measure taken under this section is construed to be salvage, the provisions of Chapter II of this Part relating to salvage shall apply.

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Liability of ship owner.

243. (*1*) The registered ship owner shall be liable for the costs of locating, marking and removing the wreck under this Chapter unless he proves that the maritime casualty which caused the wreck—

(*a*) resulted from an act of war, hostilities, civil war, insurrection, or a natural phenomenon of an exceptional, inevitable and irresistible character; or

(*b*) was wholly caused by act or omission done with an intent to cause damage by a third party; or

(*c*) was wholly caused by the negligence or other wrongful act of any Government or other authority responsible for the maintenance of lights or other navigational aids in the exercise of that function.

(*2*) Nothing contained in this Chapter shall—

(*a*) affect the right of the registered ship owner to limit his liability in accordance with the provisions of section 162; or

(*b*) prejudice any right of recourse available to the registered ship owner against third parties.

(*3*) Notwithstanding anything contained in this section, the registered ship owner shall not be liable for any cost, if, and to the extent that liability or such costs is in conflict with—

(*a*) any other provisions of this Act;

(*b*) the provisions of the Civil Liability for Nuclear Damage Act, 2010; or 38 of 2010.

(*c*) any other international legal instrument to which India is a party.

Maintenance of insurance or other financial security.

244. (*1*) Every registered owner of an Indian vessel of gross tonnage of three hundred and above shall, for the purposes of covering his liability under this Chapter, be required to maintain compulsory insurance coverage or such other financial security, as may be prescribed.

(*2*) Every ship owner or operator of a ship other than an Indian vessel of gross tonnage of three hundred and above, while it is in the area to which this Chapter applies, shall maintain insurance coverage or other financial security to cover his liability under the Convention and shall carry onboard a certificate to that effect.

(*3*) The certificate referred to in sub-section (*2*) shall, in case the ship is,—

(*a*) registered in India, be granted by the authority;

(*b*) registered in a Convention State other than India, be granted by or under the authority of the Government of that State; and

(*c*) registered in a State which is not a Convention State, be granted or certified by the appropriate authority authorised by any Convention State.

(*4*) Any ship which contravenes the provisions of sub-section (*2*), shall be liable to be detained by the authority.

(*5*) Any claim for costs arising under this Chapter may be brought directly against the insurer or other person providing financial security for the registered ship owner's liability and in such a case, the insurer or such person may invoke defences (other than bankruptcy or winding up of the company) which the registered ship owner would have been entitled to invoke, including limitation of liability as provided under this Act:

Provided that where the registered ship owner is not entitled to limitation of liability under this Act, the insurer or such person may limit liability to an amount equal to the amount of the insurance or other financial security required to be maintained under sub-section (*1*):

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Provided further that the insurer or such person may invoke the defence that the maritime casualty resulted from the wilful misconduct of the registered ship owner but shall not invoke any other defence which such insurer or person might have been entitled to invoke in proceedings brought by the registered ship owner against such insurer or person:

Provided also that the insurer or such person shall have the right to require the registered ship owner to be joined in such proceedings.

Claims of ship owners to wreck.

245. (*1*) The owner of any wreck in the possession of the receiver, upon establishing his claim to the satisfaction of the receiver within one year from the time at which the wreck came into the possession of the receiver shall, upon paying the salvage and other charges, be entitled to have the wreck or the proceeds thereof delivered to him.

(*2*) Where any articles belonging to or forming part of a ship other than an Indian vessel which is wrecked or belonging to and forming part of the cargo of such ship, are found in any area to which this Chapter applies or are brought into any port in India, the ambassador of the State in which the ship is registered or, in the case of cargo, the State to which the owners of the cargo may have belonged shall, in the absence of the owner and of the master or other agent of the owner, be deemed to be the agent of the owner, with respect to the custody and disposal of the articles.

(*3*) Where the owner of the wreck does not appear and claim the balance of the proceeds of sale within one year from the date of sale, the said balance shall become the property of the Central Government.

Extinguishment of right to claim recovery of costs.

246. Any claim for recovery of costs for locating and marking of the ship under this Chapter shall be made within a period of three years from the date of determination of the hazard and six years from the date the maritime casualty resulted in the wreck:

Provided that where the maritime casualty consists of a series of occurrences, the six years period shall be reckoned from the date of the first occurrence.

CHAPTER II

SALVAGE

Application of this Chapter.

247. (*1*) This Chapter shall apply to—

(*a*) salvage operations within the territory of India including the coastal waters; and

(*b*) judicial or arbitral proceedings relating to salvage operations in respect of a vessel or any other property which are instituted in India.

(*2*) This Chapter shall not apply to—

(*i*) the fixed or floating platforms or mobile offshore drilling units when such platforms or units are on location engaged in the exploration, exploitation or production of seabed mineral resources;

(*ii*) warships or other non-commercial vessels owned or operated by the Government which are entitled, at the time of salvage operations, to sovereign immunity;

(*iii*) such vessels as the Central Government may, by notification, specify.

(*3*) This Chapter shall apply, notwithstanding that the vessel undertaking the salvage operations belong to the same owner of the vessel being salvaged.

Definitions.

248. In this Chapter, unless the context otherwise requires,—

(*a*) "damage to the environment" means substantial physical damage to human health or to marine life or resources in coastal or inland waters or areas adjacent thereto caused by pollution, contamination, fire, explosion or similar major incidents;

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(*b*) "payment" means any reward, remuneration or compensation due under the Salvage Convention;

(*c*) "property" means any property not permanently and intentionally attached to the shoreline and includes freight at risk;

(*d*) "vessel" means any ship or craft, or any structure capable of navigation.

Salvage payable for saving life, cargo or wreck.

249. (*1*) Where services are rendered by any master or salvor or any person other than the authority notified by the Central Government,—

(*a*) wholly or in part within the territorial waters of India in saving life from any vessel, or elsewhere in saving life from a vessel registered in India; or

(*b*) in assisting a vessel or saving the cargo or equipment of a vessel which is wrecked, stranded or in distress at any place to which this Chapter applies; or

(*c*) in saving any wreck,

there shall be payable to such master or salvor or person by the owner of the vessel, cargo, equipment or wreck, a reasonable sum for salvage having regard to all the circumstances of the case.

(*2*) A master or person or salvor rendering salvage under clause (*a*) of sub-section (*1*) shall be entitled to a fair share of the payment for the salvage of the vessel or other property or preventing or minimising damage to the environment.

(*3*) Salvage in respect of the preservation of life when payable by the owner of the vessel shall be payable in priority to all other claims for salvage.

Salvage operations controlled by Government or port and public authorities.

250. Where salvage operations are rendered by or on behalf of the Government or by a vessel of the Indian Navy or of the Coast Guard or the commander or crew of any such vessel or the port authorities or any public authority, the Government or other authority acting on its behalf shall be entitled to salvage and payment for such services as provided under this Chapter and shall have the same rights and remedies in respect of those services as any other salvor.

Salvage contracts.

251. (*1*) The owner of a vessel or the master on behalf of the owner shall conclude contracts with salvors to undertake necessary and adequate salvage operations in compliance with the provisions of this Chapter.

(*2*) The master or the owner of the vessel shall have the authority to conclude such contracts on behalf of the owner of the property onboard the vessel.

Duties of salvor, owner and master.

252. (*1*) The salvor shall have the following duties towards the owner of the vessel or other property in danger, namely:—

(*a*) to carry out the salvage operations with due care;

(*b*) to exercise due care to prevent or minimise damage to the environment during salvage operations;

(*c*) to seek assistance from other salvors including port authorities or public authorities when circumstances so require;

(*d*) to coordinate with the Director-General and act in compliance with the instructions issued by him; and

(*e*) to accept the intervention of other salvors when reasonably requested to do so by the owner or master of the vessel or other property in danger:

Provided that if it is found that such a request was unreasonable, it shall not prejudice the amount of reward of such salvor.

(*2*) The owner or master of the vessel or the owner of other property which is in danger shall have the following duties towards the salvor, namely:—

(*a*) to cooperate with the salvor during the course of the salvage operations;

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(*b*) to exercise due care to prevent or minimise damage to the environment during the salvage operations;

(*c*) when the vessel or other property is brought to a place of safety, to accept redelivery when reasonably requested by the salvor; and

(*d*) to provide satisfactory security for the claim, including interest and costs of the salvor for the salvage operations, at the request of the salvor.

Rights of salvors.

253. (*1*) A salvor shall have a right to payment for the services rendered by him relating to salvage operations:

Provided that no such payment shall be made where there is express and reasonable prohibition from rendering any such service by the owner or master of vessel or owner of any other property in danger which is not and has not been onboard the vessel.

(*2*) The criteria for claiming rewards, manner of fixing rewards, payment of special compensation under Article 14 of the Salvage Convention, apportionment of payment amongst salvors, salvage of persons, payment under the contract, payment for additional services not covered under the contract and effect of misconduct of salvors on reward or payment under this Chapter shall be such as may be prescribed.

(*3*) The salvor shall have right to enforce his maritime lien against the ship owner or master of vessel or owner of any other property in danger when satisfactory security for his claim, including interest and costs, is not provided by such ship owner or master or owner.

Powers and duties of Central Government in relation to salvage operations.

254. (*1*) The Central Government shall take such measures as may be necessary to protect its coastline or related interests from pollution or threat of pollution arising out of a maritime casualty or acts relating to such casualty which may result in major harmful consequences.

(*2*) The Central Government may give such directions as it deems fit to the ship owner or the master or the salvor or a port authority or a public authority or any other person in relation to salvage operations.

(*3*) The Central Government may, for the purposes of efficient and effective salvage operations, saving life or property in danger and preventing damage to the environment, seek cooperation from the concerned ship owner or the master or the salvor or a port authority or a public authority or any other person, to give assistance to vessel in need, to admit to ports of vessel in distress or in need of assistance and to give facilities to salvors.

(*4*) The circumstances under which the salvage operation shall be exercised by the Central Government shall be such as may be prescribed.

Retention of salvors.

255. The Central Government may, for the purposes of this Chapter, notify a list of salvors having such qualifications and experience and subject to such terms and conditions as may be prescribed.

Disputes between ship owner and salvor.

256. The ship owner and salvor may, for the redressal of grievances relating to this Part, approach the Director-General who shall assist the parties in an independent and impartial manner to enable an amicable settlement in accordance with such procedure as may be prescribed.

Adjudication of disputes between ship owner and salvor.

257. (*1*) Either party to the salvage contract shall prefer an arbitration for a dispute that is not resolved by the Director-General under section 256:

Provided that where the salvage contract does not provide for the resolution of disputes by arbitration, the disputes shall be adjudicated in accordance with the salvage contract.

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(*2*) Any person aggrieved by the arbitral award may appeal to the concerned High Court in accordance with the applicable law.

(*3*) Any dispute involving more than one claimant to the salvage amount shall be decided by the High Court.

(*4*) The High Court may, by interim order, direct that the salvor shall be paid such amount as may appear to it to be fair and just.

Extinguishment of claims.

258. Any action relating to payment under this Chapter shall extinguish if no action for such claim is made within a period of two years from the date of completion of salvage operations.

Savings.

259. Nothing in this Part shall,—

(*a*) affect any treaty or arrangement with any foreign State to which India is a party with reference to the disposal of the proceeds of wrecks on their respective coasts; or

(*b*) entitle any person to salvage under this Act in respect of any property recovered by creeping or sweeping in contravention of the Indian Ports Act, 1908. 15 of 1908.

Power to make rules.

260. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the other criteria to determine whether a wreck constitute a hazard or not under clause (*q*) of section 237;

(*b*) the manner of marking wreck under clause (*a*) of sub-section (*1*) of section 238;

(*c*) the manner of giving detailed information of the hazard to the Central Government under sub-section (*1*) of section 242;

(*d*) the other financial security under sub-section (*1*) of section 244;

(*e*) the criteria for claiming rewards, manner of fixing rewards, payment of special compensation, apportionment of payment and the effect of misconduct of salvors on reward or payment under sub-section (*2*) of section 253;

(*f*) the circumstances in which salvage operation shall be exercised by the Central Government under sub-section (*4*) of section 254;

(*g*) the qualification, experience and the terms and conditions subject to which salvors shall be notified under section 255;

(*h*) the procedure in accordance with which the Director-General shall settle the dispute under section 256;

(*i*) any other matter which is required to be or may be prescribed.

PART XIII

SAILING, FISHING AND OTHER VESSELS

Application of this Part.

261. Save as otherwise provided, nothing contained in this Act, except the provisions of this Part, Part I, Part II, Part III, Part XI and Part XIV, shall apply to vessels of the following description, namely:—

(*a*) sailing vessel;

(*b*) fishing vessel;

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(*c*) vessel whose net tonnage is less than fifteen and is engaged solely in the coasting trade of India:

Provided that the Central Government may, by notification, direct that any other provisions of this Act shall also apply to such vessels subject to such conditions, exceptions and modifications as may be specified in that notification.

Explanation.—For the purposes of this section, "coasting trade of India" means,—

(*i*) the carriage by sea of goods or passengers or both from any port or place in India to any other port or place in India; or

(*ii*) performing any service within the waters in the jurisdiction of India, including any part of the adjoining maritime zones of India within the meaning of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, or any other law for the time being in force or any port or place, including inland ports, as the Central Government may, by notification, specify in this behalf.

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Definitions.

262. In this Part, unless the context otherwise requires,—

(*a*) "C-188 Convention" means the C-188-Work in Fishing Convention adopted by the International Labour Conference of the International Labour Organisation and signed in Geneva on the 14th day of June, 2007;

(*b*) "Indian fishing vessel" means a fishing vessel registered as an Indian vessel under section 15;

(*c*) "skipper" means the person having the command of a fishing vessel;

(*d*) "Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel Convention" means International Convention on Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel, 1995, signed in London on the 7th day of July,1995.

Decision of question whether a vessel falls under this Part.

263. (*1*) If any question arises as to whether a vessel falls under this Part, it shall be decided by the Director-General and his decision thereon shall be final.

(*2*) Where the question under sub-section (*1*) relate to a fishing vessel, the decision shall be made in such manner as may be prescribed.

Requirements for safety, security, prevention of pollution and insurance.

264. (*1*) Every vessel covered under this Part shall be manned and carry onboard such fittings, material, appliances and apparatus, for safety, security and prevention of pollution, as may be prescribed:

Provided that in case of fishing vessels, such rules shall take into consideration the provisions of such international conventions and standards or parts thereof, as may be deemed necessary by the Central Government, including the Cape Town Agreement and C-188 Convention.

(*2*) Every owner of a vessel to which this Part applies, shall provide such policy of insurance as may be prescribed, for all persons employed as members of the crew of such vessel, against death or personal injury caused by accident arising in the course of their employment, for an amount which shall not be less than the amount specified by the Central Government.

(*3*) No vessel shall ply or proceed to sea unless it complies with the provisions of this section.

Explanation.—For the purposes of this section, "Cape Town Agreement" means the Cape Town Agreement of 2012 on the Implementation of the Provisions of the 1993 Protocol relating to the Torremolinos International Convention for the Safety of Fishing Vessels, 1977 signed in Cape Town on the 11th day of October, 2012.

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Manning of fishing vessels.

265. (*1*) The Central Government may make rules to provide for the following matters, taking into consideration the Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel Convention as may be deemed necessary, namely:—

(*a*) the manning scale of every Indian fishing vessel and different manning scales for different categories of Indian fishing vessels, areas and types of fishing operations;

(*b*) the grade of certification to be held by every fisher appropriate to his station, serving onboard an Indian fishing vessel.

(*2*) Subject to such conditions and restrictions as may be prescribed, an Indian national with certificate of competency granted under the law for the time being in force of another State or foreign national with certificate of competency granted under this Act or another State, may serve on an Indian fishing vessel.

(*3*) Subject to the provisions of the Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel Convention, as applicable, every fishing vessel, whether at sea or in any port or place, shall be manned by such number of persons with such qualifications and such other requirements as may be prescribed.

Central Government to grant certificate of proficiency.

266. (*1*) The Central Government shall, subject to the provisions of the Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel Convention, grant certificate of competency or certificate of proficiency for such different grades of fishers with such requirements and in such manner as may be prescribed.

(*2*) No certificate of competency or certificate of proficiency shall be granted under sub-section (*1*), unless the fisher fulfils the qualifications and other requirements referred to in sub-section (*3*) of section 265.

(*3*) Notwithstanding anything contained in sub-sections (*1*) and (*2*), the Central Government may grant such other certificate of competency or certificate of proficiency with such requirements and in such manner as may be prescribed.

(*4*) A certificate of competency or certificate of proficiency shall be granted in such form, on payment of such fee and be valid for such period, as may be prescribed.

Training for grant of certificate of competency and certificate of proficiency.

267. (*1*) The Director-General shall administer, supervise and monitor all activities relating to training and assessment for the grant of certificate of competency or certificate of proficiency under this Part.

(*2*) The Director-General shall approve the training institute, training course and method of conduct of such training for the grant of certificate of competency or certificate of proficiency in accordance with such criteria as may be prescribed.

Examination for grant of certificate.

268. (*1*) The Director-General or a person duly authorised by the Director-General in this behalf shall appoint such person or persons for the purpose of examining the persons desirous of obtaining certificate of competency or certificate of proficiency.

(*2*) No certificate referred to in sub-section (*1*) may be granted to any applicant, unless such applicant is duly reported by the examiner to have satisfactorily passed the examination.

(*3*) Subject to the provisions of the Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel Convention, the form and manner of conduct of examination for the purposes of grant of certificate of competency or certificate of proficiency and the fee payable therefor, shall be such as may be prescribed.

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Withdrawal, suspension or cancellation of certificate.

269. Where it appears to the Central Government that a person holding certificate of competency or certificate of proficiency has obtained it on the basis of false or erroneous information, or is guilty of misconduct, or on receipt of any report of incompetency, or any act of omission or commission or compromise to safety, security or prevention of pollution by the person holding such certificate which may threaten or pose a threat to life or property or environment, it may, after due investigation, by order, withdraw, suspend or cancel such certificate:

Provided that no order shall be passed under this section without giving to the holder of such certificate a reasonable opportunity of being heard.

Production of certificate.

270. The owner, master, tindal or skipper of every vessel shall, on demand, produce to the proper officer the certificate of competency or certificate of proficiency or any other certificate specified under this Act or the rules made thereunder.

Agreements in respect of fishing vessel.

271. Subject to the provisions of C-188 Convention, as the Central Government may deem necessary,—

(*a*) the owner or his agent or skipper of an Indian fishing vessel shall enter into an agreement in such form and manner as may be prescribed, with every fisher whom he engages to man the vessel and shall submit a copy thereof to the person or authority as may be notified by the Central Government;

(*b*) a fisher's right to wages and provisions shall begin either at the time he commences work or at the time specified in the agreement or presence onboard, whichever is earliest;

(*c*) a fisher engaged under this section shall not,—

(*i*) by any agreement forfeit his lien on the fishing vessel; or

(*ii*) be deprived of any remedy for the recovery of his wages to which, in the absence of the agreement, he shall be entitled; or

(*iii*) by any agreement abandon his right to wages in case of the loss of the fishing vessel; or

(*iv*) abandon any right that he may have or obtain in the nature of salvage,

and every agreement inconsistent with the provisions of this Act shall be void.

Fishery data to be furnished by Indian fishing vessels.

272. The Central Government may, by notification, require every Indian fishing vessel or any specified class of Indian fishing vessels to furnish fishery data to the Registrar in such form and at such periodical intervals as may be specified in that notification.

Vessel not to proceed without valid certificates.

273. (*1*) No vessel shall ply or proceed to sea unless it is in possession of such certificates granted under this Part in such manner and for such period as may be prescribed.

(*2*) Every certificate shall be granted in such manner and shall be in force for such period as may be prescribed:

Provided that where a vessel is not at a port at the time of expiry of the certificate, the owner, master, tindal or skipper of that vessel shall notify the Central Government of such expiry, and the certificate shall continue to be valid until her first arrival at the next port after the expiry of such period.

Power of Central Government to initiate action against non-mechanically propelled vessels.

274. Where it appears to the Central Government that any non-mechanically propelled vessel does not have valid certificates required under this Act, it may, after giving a reasonable opportunity of being heard to the owner, master or charterer, take appropriate action including suspension or cancellation of registration of such vessel under this Act.

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Statement relating to crew of vessels to be maintained.

275. (*1*) Every owner, master or tindal or skipper of a vessel shall maintain or cause to be maintained a statement of the crew of the vessel containing the following particulars with respect to each member thereof in such form as may be prescribed, namely:—

(*a*) his name;

(*b*) the details of the agreement with him under section 271;

(*c*) the wages payable to him;

(*d*) the names and addresses of his next-of-kin;

(*e*) the date of commencement of his employment; and

(*f*) such other particulars as may be prescribed.

(*2*) Every change in the crew of the vessel shall be entered in the statement under sub-section (*1*).

(*3*) A copy of such statement and of every change entered therein shall be communicated as soon as possible to the shipping master.

Inquiry to jettisoning of cargo.

276. (*1*) If any owner, master or tindal or skipper of a vessel in the course of the voyage, has jettisoned or claims to have jettisoned the whole or any part of the cargo of the vessel on account of abnormal weather conditions or for any other reason, he shall immediately after arrival of the vessel at any port or place in India, give notice of such jettisoning to the proper officer and such notice shall contain full particulars of the cargo jettisoned and the circumstances under which such jettisoning took place.

(*2*) Where the proper officer receives the notice under sub-section (*1*), he shall forthwith report in writing to the Central Government and may proceed to make an inquiry into the matter.

Detention of vessel by proper officer.

277. (*1*) Any vessel attempting to ply or proceed to sea without free board markings or any vessel which is so loaded as to submerge such markings or carrying persons in excess of the certified capacity may be detained by a proper officer until the vessel complies with the requirements of this Act.

(*2*) Save as otherwise provided, for the purposes of this Part, a proper officer may, at any reasonable time, go onboard a vessel and may inspect or audit the vessel and any part thereof, the structure, equipment, fittings, arrangements, materials, systems, scantlings, cargo, provisions, stores, her certificates and certificates of the crew onboard:

Provided that the proper officer shall not unreasonably hinder the operation of the vessel or unreasonably detain or delay her from proceeding on any voyage.

(*3*) The owner, agent, master or every officer of the vessel shall afford to the proper officer all reasonable facilities for a survey or audit and provide all such information in respect of the vessel and her structure, equipment, fittings, arrangements, materials, scantlings, systems, cargo, provisions, stores, her certificates, and certificates of the crew, as the proper officer may reasonably require.

Detention of unseaworthy vessels.

278. (*1*) If any vessel under this Part arrives in or proceeds from a port or place in India in an unseaworthy condition or which is likely to pose a threat to the security on Indian coasts or offshore installations, the vessel may be detained until the owner, master or tindal or skipper takes all reasonable measures to ensure the seaworthiness of the vessel.

(*2*) Nothing contained in sub-section (*1*) shall affect the liability of the person in charge of the vessel in respect of such unseaworthiness or threat to the security on Indian coasts or offshore installations under any other provisions of this Act.

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Power to exempt.

279. (*1*) Notwithstanding anything contained in this Part, the Central Government may, by order in writing and upon such conditions, if any, as it may think fit to impose, exempt any vessel or tindal, skipper or member of crew of such vessel or any class thereof, from any specified requirement contained in or prescribed in pursuance of this Act or dispense with the observance of any such requirement in the case of any vessel or tindal, skipper or member of crew of such vessel or any class thereof, if it is satisfied that the requirement is substantially complied with or that compliance with the requirement is or ought to be dispensed with in the circumstances of the case.

(*2*) Where an exemption is granted under sub-section (*1*) subject to any condition, a breach of any such condition shall, without prejudice to any other remedy, be liable to penalty under this Act.

Power to make rules.

280. (*1*) The Central Government may make rules to carry out the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner of deciding whether a vessel falls under Part XIII under sub-section (*2*) of section 263;

(*b*) the scale of manning and fittings, material, appliances and apparatus to be carried onboard by vessel under sub-section (*1*) of section 264;

(*c*) policy of insurance for all persons employed as members of the crew under sub-section (*2*) of section 264;

(*d*) the conditions and restrictions for serving on an Indian fishing vessel under sub-section (*2*) and number of persons for manning fishing vessels and their qualifications and other requirements, under sub-section (*3*), of section 265;

(*e*) the different grades of fishers, requirements and manner of grant of certificate under sub-section (*1*) of section 266;

(*f*) other certificates with requirements and the manner of its grant under sub-section (*3*), and the form, fee and validity of such certificates under sub-section (*4*), of section 266;

(*g*) the criteria for approving training institute, training courses and method of conduct of such training for the grant of certificate of competency or certificate of proficiency under sub-section (*2*) of section 267;

(*h*) the form and manner and fee payable for conduct of examination under sub-section (*3*) of section 268;

(*i*) the form and manner of agreement with fisher under clause (*a*) of section 271;

(*j*) the certificates required to ply or proceed to sea by a vessel under sub-section (*1*) of section 273;

(*k*) the manner of grant of certificate and the period of such certificate under sub-section (*2*) of section 273;

(*l*) the form for maintaining a statement of the crew of the vessel and other particulars under sub-section (*1*) of section 275;

(*m*) any other matter which is required to be or may be prescribed.

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PART XIV

PENALTIES AND PROCEDURES

Offences and penalties.

281. (*1*) Any person who contravenes any provision of this Act or any rule or notification made or issued thereunder or fails to comply with any provision thereof which it was his duty to comply with, shall be liable to penalty or be guilty of an offence under this Act and if in respect of any such contravention or offence no penalty or punishment is specially provided, he shall be liable to penalty which may extend to fifty thousand rupees.

(*2*) The contraventions mentioned in column (2) of the table below, shall be liable to the extent of penalty mentioned in column (4) of the said table, with reference to such contraventions, respectively.

Table

Serial No.	Contravention	Section	Penalties
(1)	(2)	(3)	(4)
1.	If the Indian charterer fails to comply with the conditions prescribed under section 16.	16	Penalty which may extend to two lakh rupees.
2.	If the owner of an Indian vessel fails to register a vessel under sub-section (*1*) of section 20.	20(*1*)	Penalty which may extend to fifty thousand rupees.
3.	If a person fails to deliver the certificate of registration to the Registrar or person entitled as required under sub-section (*2*) of section 22.	22(*2*)	Penalty which may extend to fifty thousand rupees.
4.	If any person transfers a registered mortgage in contravention of sub-section (*1*) of section 30.	30(*1*)	Penalty which may extend to one lakh rupees.
5.	If an owner fails to make an application for re-registration of a vessel or for registering an alteration of a vessel under section 33.	33	Penalty which may extend to fifty thousand rupees and in addition, a penalty which may extend to two thousand rupees for every day during which the contravention continues.
6.	If any person fails to hoist the proper national colours except those declared under sub-section (*2*) of section 37, onboard the Indian vessel.	37(*2*)	Penalty which may extend to two lakh rupees.
7.	If any person conducts training course in contravention of sub-section (*2*) of section 47.	47(*2*)	Penalty which may extend to twenty lakh rupees.
8.	If any person obstructs authorised person to inspect any maritime training institute under sub-section (*3*) of section 47.	47(*3*)	Penalty which may extend to two lakh rupees.
9.	If the master of any vessel fails to produce the certificates under sub-section (*1*) of section 49.	49(*1*)	Penalty which may extend to fifty thousand rupees and in addition, a penalty which may extend to five thousand rupees for every day during which the contravention continues.

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10. If any person causes a vessel to proceed to sea in contravention of sub-section (*3*) of section 57.	57(*3*)	Penalty which may extend to two lakh rupees.
11. If any person engages or employs a person below the age of sixteen years in contravention of section 59.	59	Penalty which may extend to two lakh rupees for every seafarer engaged in the contravention.
12. If any person engages or carries to sea any seafarer in contravention of section 60.	60	Penalty which may extend to fifty thousand rupees for every seafarer engaged in the contravention.
13. If any person engages or carries to sea a seafarer in contravention of sub-section (*1*) of section 61.	61(*1*)	Penalty which may extend to two lakh rupees, for every seafarer engaged in the contravention.
14. If any person engages a seafarer in contravention of sub-section (*1*) of section 62.	62(*1*)	Penalty which may extend to three lakh rupees for every seafarer.
15. If any person engages a seafarer in contravention of clause (*b*) of sub-section (*2*) of section 62.	62(*2*)(*b*)	Penalty which may extend to two lakh rupees, for every seafarer engaged in the contravention.
16. If any person discriminates between seafarers in contravention of clause (*d*) of sub-section (*2*) of section 62.	62(*2*)(*d*)	Penalty which may extend to two lakh rupees for every seafarer.
17. If any ship owner, master or his agent engages any person to serve as seafarer in contravention of sub-section (*3*) of section 62.	62(*3*)	Penalty which may extend to two lakh rupees.
18. If any recruitment and placement service agency contravene clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) of sub-section (*6*) of section 62.	62(*6*)(*a*), (*b*), (*c*) and (*d*)	Penalty which may extend to fifteen lakh rupees.
19. If any recruitment and placement service agency contravene clause (*e*) or clause (*f*) of sub-section (*6*) of section 62.	62(*6*)(*e*) and (*f*)	Penalty which may extend to five lakh rupees.
20. If any master or ship owner or recruitment and placement service agency fails to enter into a seafarer employment agreement in contravention of sub-section (*1*) of section 63.	63(*1*)	Penalty which may extend to fifty thousand rupees for every seafarer.
21. If a master or ship owner of an Indian vessel fails to discharge a seafarer in contravention of sub-section (*2*) of section 80.	80(*2*)	Penalty which may extend to one lakh rupees.
22. If any master discharges a seafarer before the expiration of the period for which he was engaged or leaves a seafarer behind in contravention of sub-section (*5*) of section 80.	80(*5*)	Penalty which may extend to fifty thousand rupees.

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23.	If a master fails to make an entry in the official logbook with respect to a seafarer who is left behind or lost overboard or is deceased, or fails to take charge of his property or fails to discharge such property in contravention of section 81.	81	Penalty which may extend to three times the value of the property not accounted for or if such value is not ascertained, to twenty thousand rupees.
24.	If any master or ship owner, or his agent or seafarer fails to produce any logbooks, papers or other documents in any proceedings before a shipping master or fails to attend such proceedings in contravention of section 84.	84	Penalty which may extend to five lakh rupees.
25.	If any person commits a breach of any term of an award which is binding on him under sub-section (*8*) of section 89.	89(*8*)	Penalty which may extend to two lakh rupees.
26.	If any seafarer or class of seafarers or union of seafarers goes or remain on strike in contravention of clause (*a*) of sub-section (*14*) of section 89.	89(*14*)(*a*)	Penalty which may extend to fifty thousand rupees.
27.	If any ship owner alters the conditions of service or discharges or punishes a seafarer in contravention of clause (*b*) of sub-section (*14*) of section 89.	89(*14*)(*b*)	Penalty which may extend to fifty thousand rupees.
28.	If any person obstructs the shipping master or surveyor, seafarer welfare officer or Indian ambassador or any other authorised officer from entering or inspecting a vessel under sub-section (*1*) of section 93.	93(*1*)	Penalty which may extend to fifty thousand rupees unless he can prove that the obstruction was caused without his knowledge or connivance.
29.	If the master or owner of a vessel fails to be in possession of the certificates specified in sub-section (*2*) or sub-section (*3*) of section 93.	93(*2*), (*3*)	Penalty which may extend to fifty thousand rupees unless he proves that the non-compliance was not caused by his inattention, neglect or wilful default.
30.	If a master without reasonable cause fails to facilitate a seafarer to make a complaint under section 95.	95	Penalty which may extend to fifty thousand rupees.
31.	If a person goes onboard a vessel in contravention of section 96.	96	Penalty which may extend to fifty thousand rupees.
32.	If a seafarer deserts his vessel in contravention of clause (*a*) of sub-section (*1*) of section 98.	98(*1*)(*a*)	He shall be liable to forfeit all or any part of the property he leaves onboard and of the wages he has then earned and also if the desertion takes place at any place

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			outside India, to forfeit all or any part of the wages which he may earn in any other vessel in which he may be employed until his next return to India, and to satisfy any excess of wages paid by the master or owner of the vessel from which he deserts to any substitute engaged in his place at a higher rate of wages than the rate stipulated to be paid to him.
33.	If a seafarer neglects or refuses, without reasonable cause, to join the vessel or does not proceed to sea in his vessel or is absent without leave in contravention of clause (*b*) of sub-section (*1*) of section 98.	98(*1*)(*b*)	He shall, if the contravention does not amount to desertion, be liable to forfeit out of his wages a sum not exceeding two days' pay and in addition for every twenty-four hours of absence either a sum not exceeding six days' pay or any expenses properly incurred in hiring a substitute.
34.	If any seafarer quits the vessel without leave under clause (*a*) of sub-section (*1*) of section 99.	99(*1*)(*a*)	Forfeiture out of his wages of a sum not exceeding one month's pay.
35.	If any seafarer fails to attend his vessel under clause (*b*) of sub-section (*1*) of section 99.	99(*1*)(*b*)	Penalty which may extend to one lakh rupees but nothing herein shall take away or limit any other remedy which any person would otherwise have for breach of contract or refund of money advanced or otherwise.
36.	If any seafarer wilfully disobeys any lawful command under clause (*c*) of sub-section (*1*) of section 99.	99(*1*)(*c*)	Forfeiture out of his wages of a sum not exceeding two days' pay.
37.	If any master fails to report desertion and absence without leave in contravention of section 102.	102	Penalty which may extend to one lakh rupees.
38.	If any person persuades or attempts to persuade a seafarer to neglect or refuse to join or proceed to the vessel or deserts his vessel, in contravention of clause (*a*) of section 108.	108(*a*)	Penalty which may extend to two lakh rupees.
39.	If any person harbours or secretes a seafarer who has wilfully neglected or refused to join or has deserted his vessel, in contravention of clause (*b*) of section 108.	108(*b*)	Penalty which may extend to two lakh rupees.
40.	If any person secretes himself and goes to sea in contravention of section 109.	109	Penalty which may extend to two lakh rupees.

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41. If a master fails to deliver documents relating to the navigation of the vessel to his successor in contravention of sub-section (*1*) of section 110.	110(*1*)	Penalty which may extend to fifty thousand rupees.
42. If the owner or master of a vessel fails to comply with provisions of the international conventions, treaties or agreements in contravention of sub-section (*1*) of section 116.	116(*1*)	Penalty which may extend to fifteen lakh rupees and the vessel may also be detained.
43. If the master of a vessel fails to report the particulars of an incident in contravention of sub-section (*1*) of section 117.	117(*1*)	Penalty which may extend to fifty thousand rupees.
44. If the master of a vessel fails to report the particulars of an incident relating to the loss or likely loss overboard of dangerous goods in contravention of sub-section (*2*) of section 117.	117(*2*)	Penalty which may extend to two lakh rupees.
45. If any master or owner of an Indian vessel fails to comply with its communication requirements in contravention of section 120.	120	Penalty which may extend to fifteen lakh rupees and the vessel may also be detained.
46. If any master or owner of a vessel does not carry onboard the information required by section 121.	121	Penalty which may extend to one lakh rupees.
47. If the master or owner of the vessel causes a vessel to be loaded in contravention of sub-section (*1*) of section 122.	122(*1*)	Penalty which may extend to four lakh rupees and to such additional penalty not exceeding twenty-five thousand rupees for every inch or fraction of an inch by which the appropriate load lines on each side of the vessel are submerged or would have been submerged if the vessel had been in salt waters and had no list, as the principal officer thinks fit to impose, having regard to the extent to which the earning capacity of the vessel is or would have been increased by reason of the submersion.
48. If the owner, agent or master of a vessel carries passengers without certificates required under Part VI in contravention of sub-section (*1*) of section 123.	123(*1*)	Penalty which may extend to two lakh rupees.
49. If the owner, agent or master of a vessel carrying passengers fails to make a statement about the passengers onboard such vessel in contravention of sub-section (*3*) of section 123.	123(*3*)	Penalty which may extend to two lakh rupees.

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50.	If the master or owner of a vessel causes a vessel to proceed to sea without valid certificates in contravention of section 124.	124	Penalty which may extend to fifteen lakh rupees and the vessel may also be detained.
51.	If a person commits misconduct specified in any of the clauses under sub-section (*1*) of section 125.	125(*1*)	Penalty which may extend to fifty thousand rupees.
52.	If any person carries or attempts to carry cargo without the required certificates in contravention of sub-section (*1*) of section 126.	126(*1*)	Penalty which may extend to five lakh rupees.
53.	If any person carries or attempts to carry passengers without the required certificates in contravention of sub-section (*2*) of section 126.	126(*2*)	Penalty which may extend to five lakh rupees.
54.	If any person or master sends or takes or attempts to send or take to sea unseaworthy vessel in contravention of sub-section (*1*) or sub-section (*2*) of section 127.	127(*1*), (*2*)	Penalty which may extend to two lakh rupees and ten lakh rupees for every repeat contravention and the vessel may also be detained.
55.	If the ship owner or master of a vessel or seafarer fails to take all reasonable means to ensure the seaworthiness of a vessel in contravention of sub-section (*1*) of section 128.	128(*1*)	Penalty which may extend to two lakh rupees and five lakh rupees for every repeat contravention.
56.	If any vessel, company or port facility fails to comply with the requirements for safety and security management in contravention of sub-section (*1*) of section 129.	129(*1*)	Penalty which may extend to twenty-five lakh rupees.
57.	If any owner or master of an Indian vessel causes polluting substance to be discharged anywhere into the sea or owner or master of a foreign vessel causes polluting substance to be discharged within the coastal waters in contravention of section 133, then—	133	
	(*a*) where such discharge is of harmful substances carried by sea in packaged form;	133	Penalty which may extend to ten lakh rupees and such security as may be considered necessary for securing any damages that may arise in future;
	(*b*) where such discharge is of sewage;	133	penalty which may extend to five lakh rupees and such security as may be considered necessary for securing any damages that may arise in future;
	(*c*) where the discharge is of ballast water and sediments;	133	penalty which may extend to five lakh rupees and such security as may be considered necessary for

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			securing any damages that may arise in future;
		(*d*) where the discharge is of any other polluting substances.	133 penalty which may extend to two lakh rupees and such security as may be considered necessary for securing any damages that may arise in future.
58.	If the ship owner, master or any other person permits any vessel or port or platform or man-made structures at sea to engage in dumping in contravention of sub-section (*6*) of section 133.	133(*6*)	Penalty which may extend to two lakh rupees and such security as may be considered necessary for securing any damages that may arise in future.
59.	If any vessel proceeds to sea without valid certificates in contravention of section 135.	135	Penalty which may extend to fifteen lakh rupees and the vessel may also be detained.
60.	If the master of a vessel fails to maintain books of records in contravention of section 136.	136	Penalty which may extend to fifty thousand rupees.
61.	If any master or owner of a vessel which is detained under sub-section (*3*) of section 137 causes such vessel to proceed to sea before its release in contravention of section 137.	137(*3*)	Penalty which may extend to one lakh rupees.
62.	If the master of a vessel fails to report the particulars of an incident in contravention of sub-section (*1*) of section 138.	138(*1*)	Penalty which may extend to one lakh and fifty thousand rupees.
63.	If any port authority or officer fails to comply with the directions issued by the Central Government under sub-section (*2*) of section 142.	142(*2*)	Penalty which may extend to ten lakh rupees.
64.	If a master or person in-charge of a vessel fails to render assistance in case of collision in contravention of sub-section (*1*) of section 158.	158(*1*)	Penalty which may extend to five lakh rupees.
65.	If a master fails to enter a statement in relation to a collision in the official logbook in contravention of section 159.	159	Penalty which may extend to fifty thousand rupees.
66.	If the master or ship owner or his agent fails to transmit a report of the accident or damage to the Director-General or the nearest principal officer in contravention of section 160.	160	Penalty which may extend to one lakh rupees.
67.	If the owner or agent of any Indian vessel fails, without reasonable cause, to give notice of loss of Indian vessel to the Director-General in contravention of section 161.	161	Penalty which may extend to one lakh rupees.

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68. If any person fails to maintain compulsory insurance or other financial security for maritime claims in contravention of section 172.	172	Penalty which may extend to fifteen lakh rupees and the vessel may also be detained.
69. If any master or ship owner does not carry the certificate required under sub-section (*1*) or sub-section (*2*) of section 190.	190(*1*), (*2*)	Penalty which may extend to one lakh rupees.
70. If any master or ship owner does not carry the certificate required under sub-section (*1*) or sub-section (*2*) of section 207.	207(*1*), (*2*)	Penalty which may extend to fifteen lakh rupees.
71. If any person refuses or wilfully neglects to comply with a notice or makes any false statement in contravention of sub-section (*4*) of section 217.	217(*4*)	Penalty which may extend to one lakh rupees.
72. If the primary response party fails to engage in maritime emergency response under section 226.	226	Penalty which may extend to five lakh rupees and the vessel may also be detained.
73. If the owner or master of a vessel fails to conclude contracts with salvors under section 251.	251	Penalty which may extend to fifty thousand rupees.
74. If a salvor fails to perform his duties under sub-section (*1*) of section 252.	252(*1*)	Penalty which may extend to fifty thousand rupees.
75. If the owner or master of a vessel or the owner of other property fails to perform his duties under sub-section (*2*) of section 252.	252(*2*)	Penalty which may extend to fifty thousand rupees.
76. If the owner of a vessel fails to comply with the requirements for safety, security and prevention of pollution and insurance in contravention of section 264.	264	Penalty which may extend to one lakh rupees and the vessel may also be detained.
77. If any person fails to comply with the manning requirements under sub-section (*2*) of section 265.	265(*2*)	Penalty which may extend to one lakh rupees and the vessel may also be detained.
78. If the ship owner, master, tindal or skipper of a vessel fails to produce certificates of competency or proficiency or any other certificate in contravention of section 270.	270	Penalty which may extend to fifty thousand rupees.
79. If the owner or his agent or skipper of an Indian fishing vessel fails to enter into an agreement in contravention of clause (*a*) of section 271.	271(*a*)	Penalty which may extend to fifty thousand rupees.
80. If the ship owner or master permits a vessel to ply or proceed to sea without certificates in contravention of sub-section (*1*) of section 273.	273(*1*)	Penalty which may extend to one lakh rupees.

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81.	If the ship owner or master or tindal or skipper of a vessel fails to maintain or cause to be maintained a statement of crew in contravention of section 275.	275	Penalty which may extend to one lakh rupees.
82.	If the ship owner or master or tindal or skipper of a vessel fails to provide notice of jettisoning of cargo in contravention of section 276.	276	Penalty which may extend to fifty thousand rupees.
83.	If the ship owner or agent or master or officer of a vessel fails to provide all reasonable facilities to the proper officer for a survey or audit in contravention of sub-section (*3*) of section 277.	277(*3*)	Penalty which may extend to one lakh rupees.
84.	If any person hinders or obstructs any officer or person in contravention of sub-section (*2*) of section 296.	296(*2*)	Penalty which may extend to fifty thousand rupees.
85.	If any ship owner or master or tindal or skipper or seafarer or port or any person or authority breaches any condition subject to which any exemption is granted under sub-section (*2*) of section 300.	300(*2*)	Penalty which may extend to fifty thousand rupees.
86.	If any ship owner or his agent or master or seafarer or tindal or maritime training institute or recruitment placement service provider or port or any person or body of persons fails to comply with the directions given under section 301.	301	Penalty which may extend to five lakh rupees.
87.	If any owner or master of a vessel allows a vessel to fly with the flag of a State in contravention of sub-section (*1*) of section 304.	304(*1*)	Penalty which may extend to five lakh rupees and the vessel may also be detained.
88.	If any person acts in contravention of control measures invoked by the principal officer under sub-section (*4*) of section 307.	307(*4*)	Penalty which may extend to ten lakh rupees.
89.	If any port fails to discharge the obligations under the conventions in contravention of sub-section (*1*) of section 310.	310(*1*)	Penalty which may extend to five lakh rupees.
90.	If any port authority or State Maritime Board or any other authority or agency fails to render services or assistance or take measures in respect of any abandoned vessel under sub-section (*1*) of section 311.	311(*1*)	Penalty which may extend to one lakh rupees.

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91. If the registered owner of an Indian vessel fails to maintain compulsory adequate insurance coverage or such other financial security in contravention of section 314.	314	Penalty which may extend to seventy lakh rupees.
92. If any vessel is detained under the provisions of this Act for which no penalty is provided.	General	Penalty which may extend to fifteen lakh rupees.
93. If any person in the case of any declaration made in the presence of, or produced to, Registrar under Part III or in any document or other evidence produced to such Registrar—		
(*i*) wilfully makes or assists in making or procures to be made, any false statement concerning the title to or ownership of or the interest existing in any vessel or any share in a vessel; or	General	Penalty which may extend to two lakh rupees.
(*ii*) utters, produces or makes use of any declaration or document containing any such false statement knowing the same to be false.		
94. If any person,—		
(*a*) forges or fraudulently alters any certificate of discharge or a certificate as to the work of a seafarer or a continuous discharge certificate or a copy of any such certificate; or	General	Penalty which may extend to two lakh rupees.
(*b*) fraudulently uses any certificate of discharge or a certificate as to the work of a seafarer or a continuous discharge certificate or a copy of any such certificate which is forged or altered or does not belong to him.		
95. If any person wilfully destroys or mutilates or renders illegible any entry in an official logbook or wilfully makes or procures to be made or assists in making a false or fraudulent entry in or omission from an official logbook.	General	Penalty which may extend to two lakh rupees.

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96. If the master or owner or agent of a special trade passenger vessel, after having obtained any of the certificates referred to in Part VI, fraudulently does or suffers to be done anything whereby the certificate becomes inapplicable to the altered state of the vessel, or special trade passengers or other matters to which the certificate relates.	General	Penalty which may extend to one lakh rupees for the first contravention and five lakh rupees for every subsequent contravention.

(*3*) The offences mentioned in column (2) of the table below, shall be punishable to the extent mentioned in column (4) of the said table, with reference to such offences, respectively.

Table

Serial No.	Offences	Section to which offence is referred	Imprisonment or fine or both
(1)	(2)	(3)	(4)
1.	If any person causes a vessel to proceed to sea without a valid certificate of registration in contravention of section 15.	15	Imprisonment which may extend to six months, or fine which may extend to two lakh rupees, or both.
2.	If any person uses Indian national colour in contravention of sub-section (*4*) of section 37.	37(*4*)	Imprisonment which may extend to two years, or fine which may extend to two lakh rupees, or both.
3.	If an owner or a master of an Indian vessel knowingly conceals the Indian character of the vessel in contravention of section 38.	38	Imprisonment which may extend to two years, or fine which may extend to two lakh rupees, or both.
4.	If any person goes to sea without holding a certificate granted under the Act.	General	Imprisonment which may extend to six months, or fine which may extend to two lakh rupees, or both.
5.	If any person causes a vessel or sailing or fishing vessel to proceed to sea without the required certificated personnel.	General	Imprisonment which may extend to six months, or fine which may extend to two lakh rupees, or both.
6.	If any person carries on the business of recruitment and placement service agency in contravention of clause (*a*) of sub-section (*2*) of section 62.	62(*2*)(*a*)	Imprisonment which may extend to one year, or fine which may extend to five lakh rupees, or both.
7.	If any person demands or receives any remuneration from any seafarer or person in contravention of clause (*c*) of sub-section (*2*) of section 62.	62(*2*)(*c*)	Imprisonment which may extend to three months, or fine which may extend to five lakh rupees, or both.

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8. If any seafarer does or refuses or omits to do anything in contravention of section 97.	97	Imprisonment which may extend to two years, or fine which may extend to five lakh rupees or both.
9. If any seafarer is guilty of an offence specified in clause (*d*) of sub-section (*1*) of section 99.	99(*1*)(*d*)	Imprisonment which may extend to one month and also for every twenty-four hours of continuance of such disobedience or neglect, forfeiture out of his wages of a sum not exceeding six days' pay or any expenses which may have been properly incurred in hiring a substitute.
10. If any seafarer is guilty of an offence specified in clause (*e*) of sub-section (*1*) of section 99.	99(*1*)(*e*)	Imprisonment which may extend to three months, or fine which may extend to fifty thousand rupees or both.
11. If any seafarer is guilty of an offence specified in clause (*f*) of sub-section (*1*) of section 99.	99(*1*)(*f*)	Forfeiture out of his wages of a sum equal to the loss sustained and also imprisonment which may extend to three months.
12. If a seafarer on or before being engaged wilfully and fraudulently makes a false statement of the name of his last vessel or alleged last vessel or wilfully and fraudulently makes a false statement of his own name.	General	Fine which may extend to fifty thousand rupees.
13. If any owner or master of an Indian vessel causes polluting substance to be discharged anywhere into the sea or owner or master of a foreign vessel causes polluting substance to be discharged within the coastal waters in contravention of section 133, then—	133	
(*a*) where the discharge is of oil and oily mixtures from vessels;	133	Fine which may extend to twenty-five lakh rupees, or imprisonment for a term which may extend to one year, or both, and such security as may be considered necessary for securing any damages that may arise in future;
(*b*) where the discharge is of noxious liquid substances.	133	Fine which may extend to ten lakh rupees, or imprisonment for a term which may extend to six months, or both, and such security as may be considered necessary for securing any damages that may arise in future.

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14.	If the owner, agent, master, charterer, operator, lessee or licensee of the vessel fails to comply with any notice issued under sub-section (*2*) of section 138.	138(*2*)	Imprisonment which may extend to six months, or fine which may extend to five lakh rupees, or both, and if the offence is a continuing one, the offender shall be liable to a further fine which may extend to fifty thousand rupees per day for every day during which the offence continues after conviction.
15.	If the owner of any Indian vessel or any equipment fails to comply with the directions of the Central Government issued under sub-section (*1*) of section 139.	139(*1*)	Imprisonment which may extend to six months or fine which may extend to five lakh rupees, or both, and if the offence is a continuing one, the offender shall be liable to a further fine which may extend to fifty thousand rupees per day for every day during which the offence continues after conviction.
16.	If the owner, manager, operator, company, pilot, harbour master, master, or other person in charge fails to give notice of a marine casualty to the officer in contravention of sub-section (*2*) of section 231.	231(*2*)	Fine which may extend to fifty thousand rupees and in default of payment, simple imprisonment which may extend to three months.
17.	If the master or owner or the operator of an Indian vessel or any ship other than an Indian vessel fails to report a wreck in contravention of sub-section (*1*) or sub-section (*2*) of section 236.	236(*1*), (*2*)	Fine which may extend to fifty thousand rupees and in default of payment, imprisonment which may extend to three months.
18.	If the owner or operator of a ship fails to immediately mark or maintain the mark of the wreck in contravention of sub-section (*1*) of section 238.	238(*1*)	Fine which may extend to two lakh rupees and in default of payment, imprisonment which may extend to six months.
19.	If the master permits a vessel to proceed to sea before such vessel is released from detention by any competent authority in contravention of sub-section (*2*) of section 290.	290(*2*)	Imprisonment which may extend to six months, or fine which may extend to two lakh rupees, or both.
20.	If the owner, master or agent of the vessel takes to sea any person authorised under this Act to detain or survey the vessel in contravention of sub-section (*3*) of section 290.	290(*3*)	Imprisonment which may extend to one year, or fine which may extend to two lakh rupees, or both.
21.	If the master or owner or agent permits a nuclear vessel to proceed to any port or place in contravention of sub-section (*1*) of section 298.	298(*1*)	Imprisonment which may extend to six months, or fine which may extend to ten lakh rupees, or both.

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22. If the master or owner or agent fails to comply with the order issued under sub-section (*2*) of section 298.	298(*2*)	Imprisonment which may extend to six months, or fine which may extend to ten lakh rupees, or both.
23. If any owner of a ship fails to comply with directions of the Director-General under sub-section (*1*) of section 302.	302(*1*)	Imprisonment which may extend to six months, or fine which may extend to two lakh rupees, or both.

Authority for imposition of penalty and procedure therefor.

282. (*1*) The authority for imposing the penalty under sub-section (*2*) of section 281 shall be the principal officer.

(*2*) Any person aggrieved by the order of the principal officer imposing the penalty under sub-section (*1*) may within a period of thirty days from the date of receipt of such order, prefer an appeal before the Director-General in such form and manner as may be prescribed.

(*3*) The Director-General shall dispose of such appeal within a period of thirty days from the date of receipt of the appeal.

(*4*) No such order shall be passed under this section unless the parties have been given a reasonable opportunity of being heard.

(*5*) Any contravention of the provisions of this Act for which penalty has been provided may be compounded for the first contravention by an officer designated by the Central Government by notification in this behalf.

(*6*) Notwithstanding anything contained in this Act, if any penalty imposed by the principal officer or the Director-General under this Part is not deposited, the amount shall be recovered as an arrear of land revenue.

Place of trial and jurisdiction of court.

283. (*1*) Any person committing any offence under this Act or any rules made thereunder may be tried for such offence in any place in which he may be found or in any court which the Central Government may by notification, direct in this behalf, or in any court in which he might be tried under any other law for the time being in force.

(*2*) No court inferior to that of the Judicial Magistrate of the first class shall try any offence under sub-section (*3*) of section 281.

Special provision regarding punishment.

284. Notwithstanding anything contained in section 23 of the Bharatiya Nagarik Suraksha Sanhita, 2023, it shall be lawful for a Judicial Magistrate of the first class to pass any sentence authorised by or under this Act on any person convicted of an offence under this Act or any rules made thereunder.

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Appointment of Special Public Prosecutors.

285. The Central Government or the State Government may, by notification, appoint a person who is in practice as an advocate for not less than seven years as a Special Public Prosecutor for the purposes of any case or class of cases under this Act.

Penalties in respect of masters or owners of special trade passenger vessels.

286. The penalties to which a master or owner of a special trade passenger vessel is liable under section 281 shall be enforced only on a report made by the proper officer in this behalf.

Explanation.—For the purposes of this section, "special trade passenger vessel" means a mechanically propelled vessel carrying more than thirty special trade passengers.

Offences by companies.

287. (*1*) If the person committing an offence under this Act is a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of its business, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

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Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary, or any other officer of the company, such director, manager, secretary, or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" includes a co-operative society, a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

Depositions to be received in evidence when witness cannot be produced.

288. (*1*) Where, the testimony of any witness is required in relation to any legal proceeding before any court or officer or authority under this Act, and the defendant or the person accused does not produce the witness, then any deposition previously made by the witness in relation to the same subject-matter before any court in India or, if elsewhere, before any Indian ambassador, shall be admissible in evidence—

(*a*) if the deposition is authenticated by the signature of the presiding officer of such court or ambassador, before whom it is made;

(*b*) if the defendant or the person accused had an opportunity by himself or his agent of cross-examining the witness;

(*c*) if the proceeding is criminal, on proof that the deposition was made in the presence of the person accused.

(*2*) It shall not be necessary in any case to prove the signature or official character of the person appearing to have signed such deposition, and a certificate by such person that the defendant or person accused had an opportunity of cross-examining the witness, and that the deposition, if made in a criminal proceeding, was made in the presence of the person accused, shall, unless the contrary is proved, be sufficient evidence that he had that opportunity and that it was so made.

Power to detain foreign vessel that has occasioned damage.

289. (*1*) Whenever any damage has in any part of the world been caused to property belonging to the Government or to any citizen of India or a company by a vessel other than an Indian vessel and that vessel is found within Indian jurisdiction, such vessel shall be detained by an order of the High Court upon an application alleging that the damage was caused by the misconduct or want of skill of the master or any other seafarer of that vessel.

(*2*) The order of detention under sub-section (*1*) shall remain in force until such time as the ship owner, master or consignee thereof has satisfied any claim in respect of the damage or has given security to the satisfaction of the High Court to pay all costs and damages that may be awarded.

(*3*) Whenever it appears that before an application can be made under this section, the vessel will have departed from India or the territorial waters of India, any proper officer may detain the vessel for such time as to allow the application to be made and that officer shall not be liable for any cost or damages in respect of the detention unless the same is proved to have been made without reasonable grounds.

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(*4*) In any legal proceedings in relation to any damage referred to in sub-section (*1*), the person giving security shall be made a defendant and shall for the purposes of such proceeding be deemed to be the owner of the vessel that has occasioned the damage.

Power to enforce detention of vessel.

290. (*1*) Where under this Act a vessel is authorised or ordered to be detained, any commissioned officer of the Indian Navy or Indian Coast Guard or any port officer, police, pilot, harbour master, conservator of port or customs commissioner may detain the vessel under instructions of the proper officer.

(*2*) If any vessel after detention or after service on the master for any notice of, or order for, such detention proceeds to sea before she is released by any competent authority, the master of the vessel shall be guilty of an offence under this Act.

(*3*) When a vessel so proceeding to sea takes to sea any person authorised under this Act to detain or survey the vessel, the owner, master or agent of such vessel shall each be liable to pay all expenses of, and incidental to, such person being so taken to sea and shall also be guilty of an offence under this Act.

(*4*) When any owner or master or agent is convicted of an offence under sub-section (*3*), the court making the order of conviction may inquire and determine the amount payable on account of expenses by such owner, master or agent and may direct that the same shall be recovered from him in the manner provided for the recovery of fines.

Levy of wages, etc., by distress of movable property or vessel.

291. (*1*) When an order under this Act for the payment of any wages or other sums of money is made by any court or other officer or authority and the money is not paid at the time or in the manner directed, the sum mentioned in the order with such further sum as may be thereby awarded for costs, may be levied by distress and sale of the movable property of the person directed to pay the same under a warrant to be issued for that purpose by such court.

(*2*) Where any court or other officer or authority has power under this Act to make an order directing payment to be made of any seafarer's wages, fines or other sums of money, then, if the person so directed to pay the same is the master, owner or agent of a vessel and the same is not paid at the time or in the manner directed by such court or other officer or authority, the court or officer or authority may, in addition to any other power which it may have for the purpose of compelling payment by warrant, direct the amount remaining unpaid to be levied by distress and sale of the vessel and her equipment.

Service of documents.

292. Where, for the purposes of this Act, any document is to be served on any person, that document may be served—

(*a*) in any case by delivering a copy thereof personally to the person to be served, or by leaving the same at his last place of residence, or by post; and

(*b*) if the document is to be served on the master of a vessel, where there is one, by leaving the same for him onboard that vessel, with the person being or appearing to be in command or charge of the vessel; and

(*c*) if the document is to be served on the master of a vessel where there is no master and the vessel is in India, on the owner of the vessel, or, if such owner is not in India, on some agent of the owner residing in India, or, where no such agent is known or can be found, by affixing a copy thereof on the vessel or at a suitable place on the bridge.

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PART XV

MISCELLANEOUS

Birth and death of persons onboard vessel during a voyage.

293. The master of any vessel performing a voyage shall, on arrival at the next port or place of call, intimate the proper officer, the date of any birth or death of any person occurring during the voyage and the cause of death or any other relevant details, as the Central Government may by order, specify in this behalf.

Inquiry into cause of death onboard or person missing from Indian vessel.

294. (*1*) If any person dies onboard or is missing from an Indian vessel, the master shall forthwith inform the Director-General and the proper officer of the port or the next port of call.

(*2*) On receipt of information under sub-section (*1*), the proper officer shall enquire into the cause of death and make an endorsement to that effect in the official logbook, either that the statement of the cause of death in the book is in his opinion true or the contrary according to the result of inquiry.

(*3*) If, in the course of any such inquiry, it appears to the proper officer that death is caused onboard the vessel by violence or other improper means, he shall either report the matter to the Director-General or, if the emergency of the case so requires, shall take immediate steps for bringing the offender to trial.

Certain persons deemed to be public servants.

295. The following persons shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023, namely:— 45 of 2023.

(*a*) every surveyor;

(*b*) every person appointed under this Act to report information as to marine casualties under Part XI;

(*c*) every person authorised under this Act to make any investigation or inquiry and all persons whom he calls to his aid;

(*d*) every person directed to make an investigation into an explosion or fire on a vessel;

(*e*) every other officer or person appointed under this Act to perform any functions thereunder.

Power of persons authorised to investigate, inquire, etc.

296. (*1*) Every person who is empowered by this Act to make an investigation or inquiry or to board, survey, inspect or detain a vessel,—

(*a*) may go onboard any vessel and inspect the same or any part thereof, or any of the machinery, equipment or articles onboard thereof, or any certificate of the master or other officer to which the provisions of this Act or any of the rules made thereunder apply, not unnecessarily detaining or delaying the vessel from proceeding on any voyage, and if in consequence of any incident to the vessel or for any other reason it is considered necessary so to do, may require the vessel to be taken into dock for the purpose of inspection or survey;

(*b*) may enter and inspect any premises, the entry and inspection of which appears to be requisite for the purpose of this section;

(*c*) may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine them for the purpose of this section, and may require answers or returns to any enquiries he thinks fit to make;

(*d*) may require and enforce the production of all relevant books, papers, or documents;

(*e*) may administer oaths or may *in lieu* of requiring or administering an oath, require every person examined by him to make and subscribe a declaration of the truth of the statements made by him in his examination; and

(*f*) may muster the crew of any such vessel.

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(*2*) No person shall hinder or obstruct any officer or person referred to in sub-section (*1*) from going onboard any vessel or otherwise impede him in the execution of his duties or the exercise of his powers under this Act.

Power to permit alternative provisions and arrangement.

297. Where this Act requires that the provisions or arrangements for a vessel shall meet the obligations under the convention, or otherwise, the Central Government may, after satisfying itself by trials or based on the convention or its protocol or its amendments or otherwise, that any such provision or arrangement is as effective as that so required, by order, direct or permit such other provisions or arrangements to be used or provided.

Control of nuclear vessels and security measures.

298. (*1*) No nuclear vessel shall proceed to any port or place in India including territorial waters thereof without permission of the Central Government.

Explanation.—For the purposes of this sub-section, "nuclear vessel" means a vessel with a nuclear power plant.

(*2*) The Central Government may, by general or special order, issue such directions, as it deems fit, to the registered owners of the vessels, for taking such security measures as may be necessary.

Exemption of Government vessels, foreign and Indian.

299. The Central Government may, by notification, direct that the provisions of this Act or any of them shall not apply to vessels belonging to the Government of any State or to any class of such vessels.

Power to exempt.

300. (*1*) Notwithstanding anything contained in this Act, the Central Government may, by order in writing and upon such conditions, if any, as it may think fit to impose, exempt any vessel or tindal or skipper or seafarer or port or any class of vessels, from any specified requirement contained in or prescribed in pursuance of this Act or dispense with the observance of any such requirement in the case of any such vessel or tindal or skipper or seafarer or port or any class of vessels, if it is satisfied that the requirement is substantially complied with or that compliance with the requirement is or ought to be dispensed with in the circumstances of the case:

Provided that no exemption which is prohibited by the safety convention or pollution prevention convention shall be granted under this sub-section.

(*2*) Where an exemption is granted under sub-section (*1*) subject to any conditions, a breach of any of those conditions shall, without prejudice to any other remedy, be deemed to be an offence under this section.

Power of Director-General to give directions.

301. The Director-General may, if he is satisfied in the public interest or in the interest of Indian shipping that it is necessary so to do, give by notice, circular, order or guidelines in writing, such directions as he thinks fit to any vessel or seafarer or tindal or ship owner or his agent or maritime training institute or recruitment placement service provider or port or person or body of persons.

Special provisions with respect to defaulting ship owners.

302. (*1*) The Director-General may by order in writing and upon such conditions, if any, as he may think fit to impose, direct the ship owner who fails to comply with the provisions of this Act, or rules made thereunder or is not taking action for the safety and prevention of any harm to life, property or the environment which may be caused by a vessel owned by such ship owner but not abandoned by him, to take such measures as may be directed:

Provided that if the ship owner fails to comply with such directions, the Director-General may take necessary action including confiscation or forfeiture of the vessel or cargo, if any, or both, and dispose of the same as may be deemed appropriate.

(*2*) The cost incurred by the Director-General in averting the harm mentioned under sub-section (*1*) due to failure of timely action by the ship owner shall be recovered from such ship owner as Government dues.

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(*3*) The Director-General shall be competent to adjust the cost referred to in sub-section (*2*), with the funds generated by disposal of the vessel or the cargo, or both.

Right to pursue foreign vessels in high seas.

303. The Central Government, if it has a reason to believe that any foreign vessel has violated any law within the coastal waters, may authorise any vessel under its control to pursue into the high seas such foreign vessel for investigations and thereafter seize the vessel if considered necessary, for further proceedings:

Provided that as far as practicable, such foreign vessel shall be given a signal to stop before pursuing the vessel into the high seas.

Power of Central Government with respect to vessel without nationality.

304. (*1*) Where it is established that a vessel within India or her coastal waters is not legally entitled to fly the flag of a State or has lost such right, the Central Government may take charge of such vessel and detain the same as a vessel without nationality including its cargo, as may be deemed appropriate, in such manner as may be prescribed.

(*2*) A vessel which sails under the flags of two or more States, using them according to convenience, may be deemed to be a vessel without nationality.

Protection of action taken in good faith.

305. No suit or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

Agreement with other States.

306. The Central Government may enter into agreement with other States or organisations for effective implementation of the provisions of this Act.

Control measures and detention of vessels.

307. (*1*) No vessel shall enter into or sail out of or operate within the port, terminal, anchorages, port facilities, Indian offshore facilities or the territorial waters of India, without complying with such requirements as to construction, equipment, safety and security, cargo operations, pollution prevention, safe manning, maritime labour standards, insurance, classification or such other relevant requirements for the purposes of this Act as may be prescribed.

(*2*) The principal officer may order any unsafe vessel or vessel which appears to him to be an unsafe vessel, to be provisionally detained for the purpose of being surveyed.

(*3*) The surveyor may inspect the vessel referred to in sub-section (*2*) and if it is found on such inspection that the vessel is an unsafe vessel or has failed to comply with the provisions of this Act, report it to the principal officer.

(*4*) On receipt of report under sub-section (*3*), the principal officer may by order, invoke such control measures as may be necessary, till such time the vessel complies with the provisions of this Act or may allow such vessel to proceed to sea on such conditions as deemed fit, if it does not pose a risk to safety of life onboard or at sea, or an unreasonable threat of harm to the environment.

(*5*) Control measures under sub-section (*4*) may include—

(*a*) denial of entry into port;

(*b*) expanded inspection;

(*c*) delaying the vessel;

(*d*) stoppage of operations or restriction of operations including movement within the port;

(*e*) requirement of any rectification of deficiencies within the specified period;

(*f*) detention of vessel;

(*g*) expulsion of the vessel from port or place; or

(*h*) such other measures as may be prescribed.

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(*6*) The master or owner of the vessel may, within seven days from the receipt of the order issued under sub-section (*4*), prefer an appeal before the Director-General who may retain or modify the control measures or order release of the vessel subject to such conditions as he may deem fit.

Explanation.—For the purposes of this section, "unsafe vessel" means a vessel, including an unseaworthy vessel, which—

(*a*) poses a risk to safety of life; or

(*b*) poses an unreasonable threat of harm to environment by reason of its safe manning, hull, machinery, equipment, training and working conditions of seafarers or operational safety being substantially below the required standards; or

(*c*) fails to comply with such other requirements as may be prescribed.

Costs of detention and damages.

308. (*1*) When a vessel is detained under this Act, the owner of a vessel shall be liable to pay to the Central Government the costs incidental to the detention and survey of the vessel, as may be determined by the Director-General, and the vessel shall not be released until such costs are paid and faults are rectified.

(*2*) The form and manner of determination of claims for costs of detention under sub-section (*1*) and compensation or damages for detention of a vessel shall be such as may be prescribed.

Procedure for detention of vessel other than Indian vessel.

309. (*1*) On receipt of information from the Government of any State which is a party to any convention under this Act, that any vessel other than an Indian vessel within the territorial waters of India has contravened the provisions of such convention, the Central Government may detain the vessel for such period and subject to such conditions as may be deemed necessary.

(*2*) When a vessel other than an Indian vessel is detained under this Act, a copy of the order for the provisional detention of the vessel shall forthwith be served on the ambassador of the State to which the vessel belongs at or nearest to the port in which such vessel is detained.

Obligations of ports under conventions and monitoring thereof by Director-General.

310. (*1*) The Director-General shall,—

(*a*) ensure that the obligations under the conventions are discharged by the ports;

(*b*) supervise, monitor and ensure that such obligations are effectively discharged by the ports.

(*2*) The Director-General may call for such information and pass such directions as he may deem fit, for the discharge of obligations by the ports.

Power of Central Government in respect of abandoned vessels.

311. (*1*) The Central Government may give such directions in writing, as it deems appropriate, to a port authority or State Maritime Board or any other authority or agency to render services or assistance or take measures in respect of any abandoned vessel which is abandoned on or near the coast of India or within the coastal waters.

(*2*) The directions given under sub-section (*1*) shall be aimed at ensuring safety, security, preventing the abandoned vessel from posing a threat to life or property or environment, including protection of India's coastline or related interests from pollution or threat of pollution arising out of the abandoned vessel.

(*3*) Any costs or expenses incurred by the Central Government or any authority or agency, for taking any measures in respect of an abandoned vessel under sub-section (*1*), shall constitute a debt due to the Central Government and may be recovered from the proceeds received from the sale of the vessel or its cargo.

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(*4*) The procedure for reimbursement of costs or expenses, including the manner of determination of the rates for services rendered, to the authority or agency complying with the directions of the Central Government under sub-section (*1*), shall be such as may be prescribed.

(*5*) Notwithstanding anything contained in the Admiralty (Jurisdiction and Settlement of Maritime Claims) Act, 2017, the debt due to the Central Government under sub-section (*3*), shall be a charge on the vessel and shall have first priority after the following maritime liens— 22 of 2017.

(*a*) claims for wages and other sums due to the master, officers and other members of the vessel's complement in respect of their employment on the vessel, including costs of repatriation and social insurance contributions payable on their behalf;

(*b*) claims in respect of loss of life or personal injury occurring, whether on land or on water, in direct connection with the operation of the vessel.

Power to cancel, suspend, etc., certificate of seafarers.

312. The Central Government may, by order, cancel or suspend any certificate granted under this Act to any seafarer for any specified period,—

(*a*) if an inquiry report or investigation report reveals that the seafarer is incompetent or is guilty of misconduct; or

(*b*) in a case of collision, where the seafarer has failed to render assistance; or

(*c*) if the seafarer has been convicted of any offence under this Act or any non-bailable offence has been committed by such seafarer under any other law for the time being in force in India or outside India; or

(*d*) if any casualty has been caused by wrongful act or default of the seafarer; or

(*e*) if the seafarer to whom the certificate has been granted contravenes any provisions of this Act:

Provided that no order under this section shall be passed unless the person concerned has been given an opportunity of being heard.

Re-hearing.

313. Whenever an investigation or inquiry is made under this Act, the Central Government may order the case to be re-heard either generally or as to any part thereof, and shall so order, if—

(*a*) new and important evidence which could not be produced at the time of investigation is discovered; or

(*b*) for any other reason, there is in its opinion, a miscarriage of justice.

Maintenance of insurance or such other financial security.

314. Without prejudice to the insurance or other financial security required to be maintained under Chapters II, III and IV of Part IX, Part X and Chapter I of Part XII, every registered owner of an Indian vessel shall, for the purpose of covering his liability under this Act, be required to compulsorily maintain adequate insurance coverage or such other financial security as may be prescribed.

Use and maintenance of electronic records.

315. (*1*) Where any provision of this Act or the rules made thereunder provide for—

(*a*) the filing of any form, application or any other document with any office, authority, body or agency owned or controlled by the Government in a particular manner;

(*b*) the issue or grant of any certificate, licence, permit, sanction, approval or endorsement, by whatever name called, in a particular manner; or

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(*c*) the receipt or payment of money in a particular manner,

then notwithstanding anything contained in such provision, such requirement shall be deemed to have been satisfied if such filing, issue, grant, receipt or payment is effected by means of such electronic form.

(*2*) The Central Government shall, for the purpose of sub-section (*1*), prescribe—

(*a*) the manner and form in which such electronic forms and documents shall be filed, created or issued; and

(*b*) the manner or method of payment of any fee or charges for filing, creation or issue of any electronic document under clause (*a*).

(*3*) Any agreement, record, database, logbooks, record books and such other documents required to be stored, maintained or updated by the Central Government or the Director-General or by any other person under this Act or the rules made thereunder, may be maintained in electronic form.

Classification of vessels.

316. The Central Government, based on activities performed or services provided by vessels, may by general or special order, classify the vessels into different categories.

Transparency of charges.

317. (*1*) The Central Government, in such circumstances as it may, by notification, specify in this behalf, require every service provider or agent in respect of any Indian vessel or other vessel operating in coastal waters in relation to import, export or domestic transportation, to specify in the Bill of Lading or any other transport document, all charges to be paid by an exporter, importer, consignor or consignee in India, subject to the terms and conditions for the specification of such charges and the issuance of the Bill of Lading or any other transport document, as may be specified in that notification:

Provided that the charges to be paid by such exporter, importer, consignor or consignee shall include both fixed and conditional charges:

Provided further that no service provider or agent shall levy any charges other than charges specified by him in the Bill of Lading or any other transport document.

(*2*) If the service provider or agent fails to specify the charges under sub-section (*1*) or levies any charges other than the charges specified by him in the Bill of Lading or any other transport document, he shall be liable to penalty which may extend to five lakh rupees.

(*3*) The authority for imposing the penalty under sub-section (*2*) shall be such officer as the Central Government may, by notification, specify in this behalf.

(*4*) Any person aggrieved by the order of imposition of penalty under this section may prefer an appeal in accordance with such procedure as may be prescribed, before such officer as the Central Government may, by notification, specify:

Provided that no order under this section shall be passed without giving the person a reasonable opportunity of being heard.

Power of Director-General to call for information.

318. The Director-General shall have the power to call for such information as may be required to ensure compliance with the provisions of this Act.

General power to make rules.

319. (*1*) Without prejudice to any other power to make rules contained elsewhere in this Act, the Central Government may make rules generally to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

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(*a*) the salary, allowances and other terms and conditions of service of the officers under sub-section (*2*) of section 8;

(*b*) the powers and functions of the senior radio surveyors and radio inspectors under sub-section (*2*) of section 10;

(*c*) regulatory and oversight functions of the body under sub-section (*3*) of section 13;

(*d*) other functions of the body under clause (*d*) of sub-section (*4*) of section 13;

(*e*) the form and manner in which a person aggrieved may prefer an appeal before the Director-General under sub-section (*2*) of section 282;

(*f*) the manner of detention of vessel under sub-section (*1*) of section 304;

(*g*) other relevant requirements under sub-section (*1*) of section 307;

(*h*) such other measures which shall constitute control measures under clause (*h*) of sub-section (*5*) of section 307;

(*i*) such other requirements under the *Explanation* to section 307;

(*j*) the form and manner of determination of claims and compensation or damages for detention of a vessel under sub-section (*2*) of section 308;

(*k*) the procedure for reimbursement of costs or expenses, including the manner of determination of the rates for services rendered to the authority or agency under sub-section (*4*) of section 311;

(*l*) insurance coverage or other financial security to be maintained by registered owner of an Indian vessel under section 314;

(*m*) the manner and form of filing, creating or issuing electronic forms and documents and the manner or method of payment of fee or charges for such filing, creating or issuing under clause (*a*) and clause (*b*) of sub-section (*2*) of section 315;

(*n*) procedure for preferring an appeal under sub-section (*4*) of section 317;

(*o*) the form and manner of informing the Central Government of any requirement or prohibition imposed or threatened to be imposed pursuant to the measures taken by any other country under sub-section (*2*) of section 323; and

(*p*) any other matter which is required to be or may be prescribed.

Provisions with respect to rules.

320. (*1*) All rules made under this Act shall be published in the Official Gazette.

(*2*) In making a rule under this Act, the Central Government may direct that a breach thereof shall be liable to penalty which may extend to fifty thousand rupees, and if the breach is a continuing one, with further penalty which may extend to five thousand rupees for every day after the first day during which the breach continues.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

321. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as appear to it to be necessary, for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the date of commencement of this Act.

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(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Power to constitute committees.

322. (*1*) The Central Government may, if it thinks fit, constitute one or more committees consisting of such number of persons as it may appoint thereto, representing the interests principally affected or having special knowledge of the subject-matter, for the purpose of advising it when considering the making or alteration of any rules or scales of fees under this Act or for any other purpose connected with this Act.

(*2*) There shall be paid to the members of any such committee such travelling and other allowances as the Central Government may fix.

(*3*) The committees may be constituted under this section to advise the Central Government either generally as regards any rules or scales of fees or as regards any class or classes of rules or scales of fees in particular or for any other purpose connected with this Act.

Power of Central Government to protect interest of Indian Shipping.

323.(*1*) The Central Government may, by order in writing, specify that the provisions of this section shall apply to measures taken by any other country for regulating the terms and conditions upon which goods or passengers may be carried by sea, which constitute an infringment of the jurisdiction of India, in so far as they apply to—

(*a*) things done or to be done outside the territorial jurisdiction of that country; and

(*b*) persons carrying on lawful business in India.

(*2*) Where an order issued under sub-section (*1*) is in force, every person who is subject to such measures taken by another country shall inform the Central Government of any requirement or prohibition imposed or threatened to be imposed on him pursuant to such measures in such form and manner as may be prescribed.

Explanation.—For the purposes of this sub-section, "requirement" includes any requirement to submit any contract or other document for approval thereunder.

(*3*) Where any information under sub-section (*2*) is received from any person, or there are grounds to believe that such information is likely to be received, the Central Government may, by an order in writing, give to such person directions prohibiting compliance with any such measure as it considers necessary.

(*4*) The Central Government may, by an order in writing, prohibit or restrict any person from complying with the requirement to produce any commercial document or information compiled from commercial documents, to a court of another country, if it appears to the Central Government that such document is not within the territorial jurisdiction of that country, and constitutes or may constitute an infringement of the jurisdiction of India.

Repeals and savings.

44 of 1958.
19 of 1838.

324. (*1*) The Merchant Shipping Act, 1958 (except Part XIV but not including section 411A therein) and the Coasting Vessels Act, 1838 is hereby repealed.

(*2*) Notwithstanding such repeal,—

(*a*) any rule, regulation, bye-law, order, notification or exemption made, issued or granted under any enactment hereby repealed shall, until revoked, have effect as if it had been made, issued or granted under the provisions of this Act;

(*b*) any office established or created, officer or person appointed and anybody elected or constituted under any enactment hereby repealed shall continue and shall be deemed to have been established, created, appointed, elected, or constituted under this Act;

(*c*) any document referring to any enactment hereby repealed shall be construed as referring to this Act or to the provision of this Act;

(*d*) any fine levied under any enactment hereby repealed may be recovered as if it had been levied under this Act;

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(*e*) any offence committed under any enactment hereby repealed may be prosecuted and punished as if it had been committed under this Act;

(*f*) any vessel registered under the enactments hereby repealed shall be deemed to have been registered under this Act;

(*g*) any mortgage of vessels recorded in any register book maintained at any port in India under any enactment hereby repealed shall be deemed to have been recorded in the register book under the corresponding provision of this Act;

(*h*) any licence, certificate of competency or service, certificate of survey, A or B certificate, safety certificate, qualified safety certificate, safety equipment certificate, exemption certificate, international or Indian load line certificate or any other certificate or document issued, made or granted under any enactment hereby repealed and in force at the commencement of this Act, shall be deemed to have been issued, made or granted under this Act and shall, unless cancelled under this Act, continue in force until the date shown in the certificate or document;

(*i*) any proceeding pending before any court under any enactment hereby repealed may be tried or disposed of under the corresponding provisions of this Act;

(*j*) any inspection, investigation or inquiry ordered to be done under the provisions of any enactment hereby repealed shall continue to be proceeded with as if such inspection, investigation or inquiry is ordered to be done under the corresponding provisions of this Act.

(*3*) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals. 10 of 1897.

PART XVI

Amendment to the Marine Aids to Navigation Act, 2021

Amendment of Act 20 of 2021.

325. In the Marine Aids to Navigation Act, 2021, after section 48, the following section shall be inserted, namely:—

Power of Director-General appointed under Merchant Shipping Act, 2025 to issue directions.

"48A. The Director-General appointed under the Merchant Shipping Act, 2025 may issue such directions as may be necessary, to the Director General appointed under this Act for the purposes of implementation of this Act.".

———————

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE NATIONAL SPORTS GOVERNANCE ACT, 2025
No. 25 OF 2025

[18*th August*, 2025.]

An Act to provide for the development and promotion of sports, welfare measures for sportspersons, ethical practices based on basic universal principles of good governance, ethics and fair play of the Olympic and sports movement, the Olympic Charter, the Paralympic Charter, international best practices and established legal standards and to provide for the resolution of sports grievances and sports disputes in a unified, equitable and effective manner and for matters connected therewith or incidental thereto.

WHEREAS the Olympic Charter and the Paralympic Charter emphasise impeccable ethical behaviour in sports governance, necessitating the national sports governing bodies to align with such global governance standards;

AND WHEREAS the national sports governing bodies discharge important public functions in the country and it is pertinent for these bodies to manage their internal and external affairs in an open, fair and transparent manner in the public interest;

AND WHEREAS the Government of India respects the principle of autonomy of the sports governing bodies in the country in line with the fundamental principles enshrined in the Olympic Charter and the Paralympic Charter;

AND WHEREAS the Government of India recognises the importance of providing accessible, fair and effective measures for the resolution of grievances and disputes relating to sports;

AND WHEREAS it is considered necessary to give effect to the aforesaid objectives.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

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CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the National Sports Governance Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act, and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "*ad hoc* administrative body" means a body constituted for *ad hoc* administration under section 11;

(*b*) "affiliate unit" means the State, district or other units of,—

(*i*) the National Olympic Committee;

(*ii*) the National Paralympic Committee;

(*iii*) the National Sports Federation; and

(*iv*) the Regional Sports Federation;

(*c*) "Athletes Committee", "Disputes Resolution Committee", "Ethics Committee" and "Executive Committee", by whatever name called, means the "Athletes Committee", "Disputes Resolution Committee", "Ethics Committee" and "Executive Committee", respectively, of a National Sports Body;

(*d*) "Board" means the National Sports Board established under sub-section (*1*) of section 5;

(*e*) "Board recognition" means recognition of a sports organisation by the Board under this Act;

(*f*) "bye-laws" means the memorandum of association or articles of association, by whatever name called, of a sports organisation;

(*g*) "designated sport" means any sport discipline as may be specified by the Central Government, by notification, to be a designated sport for a specific region or State or for the whole of India;

(*h*) "International Charters and Statutes" means the Olympic Charter and other Charters and Statutes of the international sports governing bodies and include any bye-laws, rules, regulations or constitution, by whatever name called, as may be adopted, amended or issued by such bodies from time to time;

(*i*) "International Federation" means—

(*A*) a federation recognised as such by the International Olympic Committee in respect of an Olympic sport; or

(*B*) a federation recognised as such by the International Paralympic Committee in respect of a Paralympic sport; or

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(*C*) a federation which regulates the sport at international level in respect of non-Olympic or non-Paralympic sports;

(*j*) "International Olympic Committee" means the governing body for the Olympic Games;

(*k*) "International Paralympic Committee" means the governing body for the Paralympic Games;

(*l*) "international recognition" means the recognition of a national sports governing body by the concerned international sports governing body;

(*m*) "International Sports Body" means an international sports governing body such as the International Olympic Committee or the International Paralympic Committee or International Federation or a continental governing body for sports;

(*n*) "National Olympic Committee" means the National Olympic Committee established under section 3 as a national sports governing body and recognised as the National Olympic Committee of India by the International Olympic Committee;

(*o*) "National Paralympic Committee" means the National Paralympic Committee established under section 3 as a national sports governing body and recognised as the National Paralympic Committee of India by the International Paralympic Committee;

(*p*) "National Sports Body" means a national sports governing body such as the National Olympic Committee or the National Paralympic Committee or the National Sports Federation or the Regional Sports Federation, established under section 3;

(*q*) "National Sports Election Panel" means the National Sports Election Panel notified under section 16 to oversee the conduct of free and fair elections to the Executive Committee and the Athletes Committee of the National Sports Bodies;

(*r*) "National Sports Federation" means a National Sports Federation established under section 3 as a national sports governing body for a designated sport;

(*s*) "National Sports Promotion Organisation" means a sports organisation or body contributing towards the development of sports, such as talent identification and their nurturing, policy advocacy relating to sports administration or welfare and recognised by the Board under sub-section (*7*) of section 8;

(*t*) "notification" means a notification published in the Official Gazette and the expression "notify" or "notified", shall be construed accordingly;

(*u*) "prescribed" means prescribed by rules made by the Central Government under this Act;

(*v*) "recognised sports organisation" means a sports organisation recognised by the Board as a National Sports Body under sub-section (*1*) of section 8;

(*w*) "Regional Sports Federation" means a Regional Sports Federation established under section 3 as national sports governing body for a designated sport;

(*x*) "regulations" means regulations made by the Board under this Act;

(*y*) "Secretary General" means the Secretary General or the Secretary of a National Sports Body;

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(*z*) "sportsperson of outstanding merit" means a sportsperson referred to in the proviso to clause (*a*) of sub-section (*1*) of section 4;

(*za*) "State" means a State specified in the First Schedule to the Constitution and includes a Union territory;

(*zb*) "Tribunal" means the National Sports Tribunal constituted under sub-section (*1*) of section 17.

CHAPTER II

National Sports Bodies

Establishment of national sports governing bodies.

3. (*1*) The following bodies shall be established as the national sports governing bodies for their respective recognised sports organisations, namely:—

(*a*) the National Olympic Committee;

(*b*) the National Paralympic Committee;

(*c*) a National Sports Federation for each designated sport; and

(*d*) a Regional Sports Federation for each designated sport.

(*2*) There shall be only one National Olympic Committee and one National Paralympic Committee, each governing multi-sport disciplines.

(*3*) The National Olympic Committee shall have an international recognition and affiliation of the International Olympic Committee.

(*4*) The National Paralympic Committee shall have an international recognition and affiliation of the International Paralympic Committee.

(*5*) Every National Sports Federation shall have an international recognition and affiliation of the concerned international sports governing body:

Provided that this sub-section shall not apply to a designated sport which does not have an international sports governing body.

(*6*) Every Regional Sports Federation shall have the relevant affiliations as may be prescribed.

Compliance with certain requirements by National Sports Bodies.

4. (*1*) Every National Sports Body shall have,—

(*a*) a General Body, consisting of equal number of representatives from each of its affiliate units and such other *ex officio* members as per its bye-laws and the International Charters and Statutes, as applicable:

Provided that it shall have representation of such sportspersons of outstanding merit and such other categories of persons, as may be prescribed;

(*b*) an Executive Committee which shall consist of not more than fifteen members, of whom—

(*i*) at least two shall be sportspersons of outstanding merit;

(*ii*) two shall be from the Athletes Committee to be elected from amongst themselves; and

(*iii*) such number of *ex officio* and other members shall be nominated or elected, as the case may be, as per the International Charters and Statutes and the bye-laws:

Provided that at least four members shall be women:

Provided further that the voting rights of elected representatives of the Athletes Committee in the Executive Committee shall be as determined by the bye-laws;

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(*c*) an Ethics Committee to be constituted as per its bye-laws and the International Charters and Statutes, as applicable:

Provided that the Ethics Committee of the National Olympic Committee shall function as the Ethics Committee of any National Sports Body which does not have such Committee;

(*d*) a Dispute Resolution Committee to be constituted as per its bye-laws and the International Charters and Statutes, as applicable:

Provided that the Dispute Resolution Committee of the National Olympic Committee shall function as the Dispute Resolution Committee of any National Sports Body which does not have such Committee;

(*e*) an Athletes Committee consisting of elected members as determined by the bye-laws;

(*f*) a President who shall be the head of the concerned National Sports Body and shall preside over the meetings of its Executive Committee and the General Body;

(*g*) a Secretary General who shall be the head of administration responsible for carrying out all decisions of the Executive Committee and the General Body:

Provided that where the International Charters and Statutes provide for a full-time head of administration, by whatever name called, there shall not be an elected post of the head of administration;

(*h*) a Treasurer who shall be the custodian of funds or the accounts of the concerned National Sports Body.

(*2*) A person shall not be qualified to contest for election or seek nomination to, the Executive Committee, unless—

(*a*) such person is a citizen of India who has attained at least twenty-five years of age;

(*b*) the nomination of such person is duly proposed and seconded by a voting member of the General Body;

(*c*) such person is not declared to be of unsound mind;

(*d*) such person complies with the International Charters and Statutes and bye-laws relating to age and term of the Executive Committee:

Provided that such person shall not be more than seventy years of age on the last date of nomination for election:

Provided further that any person, aged between seventy and seventy-five years, may contest elections or seek nominations, if permitted by the International Charters and Statutes and the bye-laws and in case such person is elected, he shall serve for a full term;

(*e*) such person, if he is a government servant, has necessary approvals from the Government, as applicable:

Provided that a person shall not be qualified to contest for election or seek nomination to, the posts of the President or the Secretary General or the Treasurer, unless such person is a sportsperson of outstanding merit or, has previously served as a member for at least one full term in the Executive Committee of the National Sports Body or as the President, or the Secretary General or the Treasurer in its affiliate unit:

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Provided further that a person may continuously hold the position of either the President or the Secretary General or the Treasurer, as the case may be, for up to three consecutive terms separately, or in combination thereof and shall be eligible for election to such posts or to the Executive Committee after a mandatory cooling off period of one term.

(*3*) The term of the Executive Committee shall be as provided in the bye-laws subject to a maximum period of four years.

(*4*) The mode of election to different bodies, committees and offices including their term, eligibility criteria and disqualification of members thereof, and other matters of governance shall be such as may be prescribed.

CHAPTER III

THE NATIONAL SPORTS BOARD

Establishment of National Sports Board.

5. (*1*) The Central Government may, by notification, establish a Board to be known as the National Sports Board, consisting of a Chairperson and such number of other Members as may be prescribed.

(*2*) The Chairperson and the Members referred to in sub-section (*1*) shall be appointed by the Central Government from amongst persons of ability, integrity and standing who possesses special knowledge or practical experience in the field of public administration, sports governance, sports law and other related fields, on the recommendation of a search-cum-selection committee comprising of such number of persons, having wide experience in public administration, sports administration and recipients of national sports awards, as may be prescribed.

(*3*) The salary and allowances and the term of office of the Chairperson and other Members of the Board and other terms and conditions of their service, including removal from service, shall be such as may be prescribed.

(*4*) The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall, by the said name, sue or be sued.

(*5*) The head office of the Board shall be at Delhi and the Board shall establish its branch offices at such other places as may be prescribed.

Powers and functions of Board.

6. The Board shall exercise and perform the following powers and functions to carry out the provisions of this Act, namely:—

(*a*) the grant of Board recognition to sports organisations and registration of affiliate units and to suspend or cancel such recognition or registration;

(*b*) to maintain a register of the National Sports Bodies and each of their respective affiliate units in such manner as may be specified by regulations;

(*c*) to conduct inquiries on matters specified in section 9;

(*d*) to constitute an *ad hoc* administrative body or to direct the concerned National Sports Body or their affiliate units, as the case may be, to so constitute, as per section 11;

(*e*) to issue guidelines for formulation of the Code of Ethics by the National Sports Bodies;

(*f*) to frame Safe Sports Policy for the protection and safety of women, minor athletes and other classes of persons;

(*g*) maintain a roster of the National Sports Election Panel as per section 16;

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(*h*) collaborate with the International Sports Bodies and National Sports Bodies for the development of sports and welfare of athletes in India and to issue guidelines to the National Sports Bodies for ensuring compliance with the international standards and best practices of the Olympic and sports movement;

(*i*) take such measures as may be prescribed, to ensure the protection of the rights and welfare of athletes and support personnel; and

(*j*) such other powers and functions as may be prescribed.

Staff of Board.

7. (*1*) The Central Government shall, in consultation with the Board, appoint such officers and other employees as may be necessary for discharging the functions of the Board.

(*2*) The officers and other employees of the Board shall discharge their functions under the general superintendence and control of the Chairperson or any other member of the Board to whom powers for exercising such superintendence and control are delegated by the Chairperson.

(*3*) The qualifications, appointment, salary and allowances and other terms and conditions of service of the officers and other employees of the Board shall be such as may be prescribed.

CHAPTER IV

THE GOVERNANCE OF RECOGNISED SPORTS ORGANISATIONS

Board recognition and registration.

8. (*1*) The Board shall have the power to grant Board recognition to any sports organisation as a National Sports Body.

(*2*) Any sports organisation desirous of obtaining Board recognition as a National Sports Body under this section shall apply to the Board in such form and manner and containing such particulars, as may be specified by regulations.

(*3*) No sports organisation shall be recognised under sub-section (*1*) unless such organisation,—

21 of 1860.

(*a*) is a society registered under the Societies Registration Act, 1860 or under the Societies Registration Act of a State; or

18 of 2013.

(*b*) is a not-for-profit company incorporated under section 8 of the Companies Act, 2013; or

2 of 1882.

(*c*) is a trust created under the Indian Trusts Act, 1882 or under the Trusts Act of a State; and

(*d*) complies with such other criteria and conditions as may be specified by regulations and having the sole object of the development of sports.

(*4*) The Board recognition granted under this section shall be renewed periodically at such intervals and in accordance with such procedure as may be specified by regulations.

(*5*) All sports organisations recognised as National Sports Bodies by the Central Government before the commencement of this Act, shall be deemed to have Board recognition under this Act and the provisions of this Act shall, *mutatis mutandis*, apply to such organisation.

(*6*) All affiliate units of National Sports Bodies shall ensure that they are registered with the Board, subject to such conditions and in such manner, as may be prescribed.

(*7*) The Board, subject to the prior approval of the Central Government, shall also have the power to recognise sports organisations participating in sports governance, athlete support and welfare, as National Sports Promotion Organisation.

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(*8*) The eligibility criteria for Board recognition and the manner of governance and functioning of the National Sports Promotion Organisations shall be such as may be specified by regulations:

Provided that a National Sports Promotion Organisation recognised by the Central Government before the commencement of this Act, shall be deemed to have been recognised as such under this Act and the provisions of this Act shall, *mutatis mutandis*, apply to such organisation:

Provided further that the Board recognition granted under this sub-section shall be renewed periodically at such intervals and in accordance with such procedure as may be specified by regulations.

Power of Board to conduct inquiry.

9. The Board may, either on its own motion, or in response to complaint received from any person or body on matters affecting the welfare of sportspersons or the development of sports in the country or misuse of public funds, conduct an inquiry where it is satisfied that there is a reasonable cause so to do:

Provided that no such complaint shall be entertained unless the complainant has exhausted all available remedies with the National Sports Body or its affiliate units:

Provided further that the Board may entertain such complaint if it is satisfied that accessing those remedies would result in unnecessary delay or unreasonable prejudice.

Power of Board to suspend or cancel Board recognition or registration.

10. (*1*) The Board may, either on its own motion, or on the receipt of a complaint by an aggrieved party, by order, suspend or cancel the Board recognition of a sports organisation as a National Sports Body or registration of an affiliate unit of a National Sports Body, in any of the following circumstances, namely:—

(*a*) the international recognition of the concerned National Sports Body has been suspended or cancelled by the concerned International Sports Body;

(*b*) the concerned affiliate unit has been suspended or disaffiliated by the concerned National Sports Body;

(*c*) the National Sports Body has violated any of the provisions of this Act or the rules or regulations made thereunder, including eligibility criteria or terms and conditions of the Board recognition;

(*d*) the Registrar of Companies or the Registrar of Societies of the concerned sports organisation has reported gross irregularities in the internal functioning or removed the name of the National Sports Body or its affiliate units;

(*e*) the National Sports Body or the affiliate unit has—

(*i*) failed to hold elections for its Executive Committee or has committed gross irregularities in the election procedures thereof; or

(*ii*) failed to publish its annual audited accounts; or

(*iii*) has misused, misapplied or misappropriated any public funds:

Provided that the suspension or disaffiliation referred to in clause (*a*) and clause (*b*) shall be co-terminus with the suspension or disaffiliation by the concerned International Sports Body or the National Sports Body, as the case may be, which may be extended by the Board, for reasons to be recorded in writing, for such further period as the Board may consider necessary.

(*2*) Before issuing an order of suspension or cancellation of Board recognition or registration under sub-section (*1*), the Board shall consult the concerned—

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(*a*) International Sports Body, where such suspension or cancellation of Board recognition concerns the National Sports Federation or the Regional Sports Federation;

(*b*) National Sports Federation or the Regional Sports Federation, where such suspension or cancellation of registration concerns any affiliate unit,

and upon such consultation, take any of the following measures, namely:—

(*i*) issue an order, directing the National Sports Body or its affiliate unit, to take such action as is appropriate to correct the deficiency and upon compliance, the Board may make a finding of compliance; or

(*ii*) conduct a hearing by giving reasonable opportunity to the parties to present their case before pronouncing its decision.

(*3*) An appeal against any order of the Board for suspension or cancellation of Board recognition or registration under this section shall lie with the Tribunal.

Ad hoc administrative body.

11. (*1*) In the event of loss of the international recognition of a National Sports Body, the normalisation process shall be implemented as per the International Charters and Statutes and the Board shall not interfere in such process.

(*2*) In the absence of the normalisation process referred to in sub-section (*1*) on the loss of international recognition of a National Sports Body, or in the event of cancellation or suspension of Board recognition of a National Sports Body under section 10, where the loss of recognition concern—

(*a*) a National Olympic Committee or a National Paralympic Committee, the Board may constitute an *ad hoc* administrative body in consultation with the International Olympic Committee or the International Paralympic Committee, as the case may be;

(*b*) a National Sports Federation, the Board may, in consultation with the concerned International Federation, wherever applicable, direct the National Olympic Committee to constitute an *ad hoc* administrative body;

(*c*) a Regional Sports Federation, the Board may in consultation with the concerned International Federation, if any, constitute an *ad hoc* administrative body.

(*3*) In the event of cancellation or suspension of Board recognition or registration of an affiliate unit of a National Sports Body under section 10,—

(*a*) where the cancellation or suspension of Board recognition or registration, concerns a State sports federation, the Board may direct the concerned National Sports Federation or the Regional Sports Federation; and

(*b*) where the cancellation or suspension of Board recognition or registration, concerns a district sports federation, the Board may direct the concerned State sports federation,

to constitute an *ad hoc* administrative body consisting of such members as may be determined by the Board in consultation with the National Sports Body or the concerned affiliate State unit, as the case may be.

(*4*) The *ad hoc* administrative body shall be responsible for administering the concerned sports body or its affiliate units to ensure compliance with the provisions of this Act.

(*5*) The *ad hoc* administrative body referred to in sub-section (*2*) shall consist of a maximum of five eminent sports administrators, who have previously held the office of a President or a Secretary General or a Treasurer of a National Sports Body or who is or has served as a member of the Executive Committee of the National Olympic Committee, having no past association with the sports discipline or any conflict of interest:

Provided that no person shall be part of more than one *ad hoc* administrative body at the same time.

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CHAPTER V

CODE OF ETHICS

Code of Ethics.

12. (*1*) Every National Sports Body shall formulate a Code of Ethics for the members of its Executive Committee and other committees, employees, staff, sponsors, coaches, athletes, officials, members, affiliates and such other relevant persons, in accordance with the guidelines specified by the Board.

(*2*) The Code of Ethics shall establish minimum standards for the ethical and appropriate conduct of the persons specified in sub-section (*1*).

(*3*) The Code of Ethics shall be framed in accordance with the Code of Ethics of the International Sports Bodies and in consonance with the applicable laws in India.

(*4*) The Code of Ethics shall provide measures for protection of vulnerable persons against abuse by person in a position of trust, responsibility or authority.

Explanation.—For the purposes of this sub-section, "person in a position of trust" means any person who exercises authority, control or influence over another person, or a person on whom another person is dependent and who is connected or associated with the affairs of the National Sports Body.

CHAPTER VI

SAFE SPORTS POLICY AND GRIEVANCE REDRESSAL

Safe Sports Policy.

13. (*1*) The Board shall frame a comprehensive Safe Sports Policy applicable to all activities, events, operations and proceedings conducted by the National Sports Bodies.

(*2*) The Safe Sports Policy shall include provisions to ensure the protection and safety of women and minor athletes and such other persons as may be prescribed.

(*3*) Every National Sports Body shall establish an internal grievance redressal mechanism to address the grievances raised by athletes, coaches and other individuals associated with such body, in a fair, timely and transparent manner.

CHAPTER VII

PRIVILEGES AND DUTIES OF RECOGNISED SPORTS ORGANISATION

Privileges of recognised sports organisation.

14. (*1*) Only a recognised sports organisation shall be eligible to receive grants or any other financial assistance from the Central Government.

(*2*) A recognised sports organisation, receiving grants or any other financial assistance from the Central Government under sub-section (*1*) or from a State Government, shall be considered as a public authority under the Right to Information Act, 2005, with respect to utilisation of such grants or any other financial assistance. 22 of 2005.

Duties of recognised sports organisation.

15. A recognised sports organisation shall ensure that all its voting members and affiliate units, as applicable, complies with—

(*a*) the International Charters and Statutes, as applicable, and shall exercise the rights, perform the duties and discharge the functions as specified therein; and

(*b*) the provisions of this Act and the rules and regulations made thereunder.

CHAPTER VIII

NATIONAL SPORTS ELECTION PANEL

National Sports Election Panel and appointment of electoral officers.

16. (*1*) The Central Government shall, on the recommendations of the Board, notify a National Sports Election Panel consisting of such number of persons as it may deem necessary, who are retired Chief Election Commissioner or Election Commissioner or Deputy Election Commissioner or retired State Election Commissioner or Chief Electoral Officers of the States, with adequate experience of conduct of elections under the Representation of the People Act, 1951. 43 of 1951.

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(*2*) The persons notified under sub-section (*1*) shall act as electoral officers to oversee the conduct of free and fair elections to the Executive Committees and the Athletes Committee of the National Sports Bodies.

(*3*) The Board shall maintain a roster of the National Sports Election Panel in such manner as may be prescribed.

(*4*) The fees and other allowances to be paid to the persons notified under sub-section (*1*) shall be such as may be prescribed.

(*5*) The National Sports Bodies may appoint an electoral officer from the National Sports Election Panel to oversee its election process and ensure free and fair elections:

Provided that where the Charters or Statutes of the International Sports Body require appointment of any other person as an electoral officer, the concerned National Sports Body may appoint such other person after furnishing the details, including qualifications and experience, of the person, to the Board.

(*6*) Every National Sports Body, having affiliate units, shall prepare an Election Panel for the conduct of free and fair elections of the Executive Committees of their affiliate units, consisting of such number of retired persons as it may deem necessary, having adequate experience of conduct of elections under the Representation of the People Act, 1951.

43 of 1951.

(*7*) Every affiliate unit shall appoint an electoral officer from the roster to be maintained by the National Sports Body, to oversee its election process and ensure free and fair elections.

CHAPTER IX

National Sports Tribunal

Constitution of National Sports Tribunal.

17. (*1*) The Central Government shall, by notification, constitute a National Sports Tribunal consisting of a chairperson and two other members, to provide for the independent, speedy, effective and cost-efficient disposal of sports related disputes.

(*2*) The chairperson shall be a person who is or has been, a Judge of the Supreme Court or the Chief Justice of a High Court.

(*3*) The members shall be persons of eminence in public life with wide knowledge and experience in sports, public administration and law.

(*4*) The chairperson and the other members of the Tribunal shall be appointed by the Central Government on the recommendations of a Search-cum-Selection Committee consisting of the following members, namely:—

(*a*) the Chief Justice of India or a Supreme Court Judge recommended by the Chief Justice of India—chairperson;

(*b*) the Secretary to the Government of India in the Ministry of Law and Justice—member;

(*c*) the Secretary to the Government of India in the Department of Sports—member.

(*5*) The Search-cum-Selection Committee shall determine the procedure for making its recommendations.

(*6*) Notwithstanding anything contained in any judgment, order or decree of any court, or in any law for the time being in force, the Search-cum-Selection Committee shall recommend a panel of two names for appointment to the post of chairperson or member, as the case may be, and the Central Government shall take a decision on the recommendations made by that Committee, preferably within three months from the date of such recommendation.

(*7*) No appointment shall be invalid merely by reason of any vacancy or absence of a member in the Search-cum-Selection Committee.

(*8*) The term of office and other conditions of service of chairperson and members of the Tribunal shall be such as may be prescribed.

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(*9*) The Tribunal shall formulate its own procedure for the conduct of its business including the timelines to be followed for the disposal of matters.

(*10*) All expenses incurred in connection with the Tribunal shall be defrayed out of the Consolidated Fund of India.

Removal of chairperson or members of Tribunal.

18. (*1*) The Central Government shall remove from office a chairperson or member of the Tribunal who—

(*a*) has been adjudged an insolvent;

(*b*) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude;

(*c*) has become physically or mentally incapable of acting as a member;

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as a member; or

(*e*) has so abused his position as to render his continuation in office prejudicial to public interest:

Provided that where the chairperson or member is proposed to be removed on any ground specified in clauses (*c*) to (*e*), he shall be informed of the charges against him and given an opportunity of being heard in respect of those charges.

(*2*) Notwithstanding anything contained in sub-section (*1*), a member of the Tribunal shall not be removed from his office on the grounds specified therein unless the Chief Justice of India or his nominee judge, on a reference being made to him in this behalf by the Central Government, has on inquiry held in accordance with such procedure as he may specify in this behalf, recommended the removal.

Staff of Tribunal.

19. (*1*) The Central Government shall, in consultation with the Tribunal, appoint such officers and other employees as may be necessary for discharging the functions of the Tribunal.

(*2*) The officers and other employees of the Tribunal shall discharge their functions under the general superintendence and control of the chairperson or any other member of the Tribunal to whom powers for exercising such superintendence and control are delegated by the chairperson.

(*3*) The qualifications, appointment, salary and allowances and other terms and conditions of service of officers and other employees of the Tribunal shall be such as may be prescribed.

Exclusion of jurisdiction of Tribunal.

20. The Tribunal shall not have jurisdiction to adjudicate the following matters, namely:—

(*a*) any dispute, or conflict arising during the Olympic Games, Paralympic Games, Commonwealth Games, Asian Games, or any other similar events organised by any International Federations;

(*b*) any dispute falling within the exclusive jurisdiction of—

(*i*) the internal disputes resolution committee of a National Sports Body; or

(*ii*) any other tribunal or court; or

(*iii*) any International Federation; or

(*iv*) the Court of Arbitration for Sports established in Lausanne, Switzerland;

(*c*) doping related disputes, where Disciplinary Panels constituted under the National Anti-Doping Act, 2022 have exclusive jurisdiction; 15 of 2022.

(*d*) any matter in respect of which the International Charters and Statutes require the parties to submit to specific mechanism or forum for adjudication.

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Members, etc., to be public servants.

21. The members and other officers and employees of the Board or the Tribunal shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023.

45 of 2023.

Transfer of pending cases.

22. (*1*) All cases under civil jurisdiction falling within the scope of this Act, in which the National Sports Bodies are impleaded as parties and are pending before a District Court or High Court immediately before the constitution of the Tribunal, shall be transferred to the Tribunal on and from such date as may be specified by the Central Government.

(*2*) The cases transferred to the Tribunal under sub-section (*1*) may be heard and adjudicated from the stage at which such dispute was pending in the concerned Court, or may be heard afresh if the Tribunal deems appropriate after recording the reasons therefor in writing.

Bar on jurisdiction of a civil court.

23. No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter on which the Tribunal is empowered under this Act to determine and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred on the Tribunal by or under this Act.

Powers of Tribunal.

24. (*1*) The Tribunal shall have, for the purposes of discharging its functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring the discovery and production of documents;

(*c*) receiving evidence on affidavits;

(*d*) calling for any public record or document or a copy of such record or document, from any office, subject to the provisions of sections 129 and 130 of the Bharatiya Sakshya Adhiniyam, 2023;

47 of 2023.

(*e*) issuing commissions for the examination of witnesses or documents;

(*f*) reviewing its decisions;

(*g*) dismissing an application for default or deciding it, *ex parte*;

(*h*) setting aside any order of dismissal of any application for default or any order passed by it, *ex parte*; and

(*i*) any other matter which may be prescribed.

(*2*) Every proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 228, 229, 233, 257 and 267 of the Bharatiya Nyaya Sanhita, 2023.

45 of 2023.

(*3*) The Tribunal shall be deemed to be a civil court for the purpose of section 215 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

46 of 2023.

Appeal to Supreme Court.

25. (*1*) Unless the International Charters and Statutes provide for appeal before the Court of Arbitration for Sport, an appeal shall lie against any order of the Tribunal, not being an interlocutory order, to the Supreme Court.

(*2*) No appeal shall lie against any decision made by the Tribunal with the consent of the parties.

(*3*) Every appeal under this section shall be preferred within a period of thirty days from the date of the decision appealed against:

Provided that the Supreme Court may entertain the appeal after the expiry of the said period of thirty days, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.

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Orders passed by Tribunal to be executable as a decree.

26. (*1*) An order passed by the Tribunal under this Act shall be executable as a decree of a civil court, and for this purpose, the Tribunal shall have all the powers of a civil court.

(*2*) Notwithstanding anything contained in sub-section (*1*), the Tribunal may transmit any order made by it to a civil court having local jurisdiction and such civil court shall execute the order as if it were a decree made by that court.

CHAPTER X

USE OF NATIONAL NAMES AND INSIGNIA

Use of national names and insignia.

27. (*1*) Any sports organisation desirous of using the word "India" or "Indian" or "National" or any national insignia or symbols in any language in its registered name, operating name, logo or otherwise in its affairs, shall obtain a no-objection certificate from the Central Government for such use:

Provided that a sports organisation other than a recognised sports organisation shall, in addition to the requirements under this sub-section, obtain written consent of the Board.

(*2*) No sports organisation shall use the name "India" or the name of any State or district in India, or conduct any sports trials, tournaments, or events upon the suspension or cancellation of its recognition by the Board under this Act.

(*3*) No person or group of persons, either individually or collectively, shall represent or be allowed to represent India or any State or district in India, in any sports trials, tournaments or events of designated sports without an authorisation by a National Sports Body or its affiliate unit.

CHAPTER XI

MISCELLANEOUS

Fund.

28. (*1*) There shall be constituted a Fund to be called the National Sports Board Fund and there shall be credited thereto—

(*a*) all grants, fees and charges received by the Board under this Act; and

(*b*) all sums received by the Board from such other sources as may be decided upon by the Central Government.

(*2*) The Fund constituted under sub-section (*1*) shall be applied for meeting—

(*a*) the salaries and allowances payable to the Chairperson and Members of the Board and the administrative expenses including the salaries and allowances payable to or in respect of officers and other employees of the Board; and

(*b*) all other expenses for meeting the objects and for the purposes authorised by this Act.

Accounts and audit.

29. (*1*) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the Board shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally has, in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Board.

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(*4*) The accounts of the Board as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Measures for promotion and development of sports.

30. (*1*) The Central Government in consonance with the International Charters and Statutes, may take such measures as may be prescribed, as it considers necessary for the promotion and development of sports, including in the public interest.

(*2*) The measures referred to in sub-section (*1*), may include,—

(*a*) the guiding principles for the conduct of elections by the National Sports Bodies, including model election rules;

(*b*) the promotion of the welfare and interests of sportspersons;

(*c*) the protection of the data and privacy of sportspersons; and

(*d*) the appropriate use of technology and analytics in the context of sport.

Power to make rules.

31. (*1*) The Central Government may, by notification, make rules for carrying out the provisions of this Act:

Provided that the Central Government, while making rules under this section, shall take into consideration the International Charters and Statutes, with the objective of ensuring transparency, accountability, and integrity in the management and administration of sports in India.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the relevant affiliations of Regional Sports Federation under sub-section (*6*) of section 3;

(*b*) the sportspersons of outstanding merit and other categories of persons under the proviso to clause (*a*) of sub-section (*1*) of section 4;

(*c*) the mode of election to different bodies, committees and offices including their term, eligibility criteria and disqualification of members thereof, and other matters of governance under sub-section (*4*) of section 4;

(*d*) the composition and number of Members of the Board under sub-section (*1*) of section 5;

(*e*) the composition of the search-cum-selection committee under sub-section (*2*) of section 5;

(*f*) the salary and allowances, term of office of Chairperson and other Members of the Board and other terms and conditions of their service including removal from service, under sub-section (*3*) of section 5;

(*g*) other places in which the Board shall establish its branch offices under sub-section (*5*) of section 5;

(*h*) the measures to be taken by the Board for ensuring protection of the rights and welfare of athletes and support personnel under clause (*i*) of section 6;

(*i*) other powers and functions of the Board under clause (*j*) of section 6;

(*j*) the qualifications, appointment, salary and allowances and other terms and conditions of service of the officers and the other employees of the Board under sub-section (*3*) of section 7;

(*k*) the conditions and the manner in which affiliate units of the National Sports Bodies shall ensure registration of their affiliate units with the Board under sub-section (*6*) of section 8;

(*l*) other persons to be covered by the Safe Sports Policy under sub-section (*2*) of section 13;

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(*m*) manner of maintaining roster of the National Sports Election Panel by the Board under sub-section (*3*) of section 16;

(*n*) the fees and other allowances to be paid to the empanelled persons under sub-section (*4*) of section 16;

(*o*) the term of office and other conditions of service of chairperson and members of Tribunal under sub-section (*8*) of section 17;

(*p*) the qualifications, appointment, salary and allowances and other terms and conditions of service of the officers and the other employees of the Tribunal under sub-section (*3*) of section 19;

(*q*) any other matter under clause (*i*) of sub-section (*1*) of section 24;

(*r*) the form in which the Board shall prepare annual statement of accounts under sub-section (*1*) of section 29;

(*s*) the measures to be taken by the Central Government for the promotion and development of sports under sub-section (*1*) of section 30; and

(*t*) any other matter which is to be, or may be prescribed.

Power to make regulations.

32. (*1*) The Board may, with the previous approval of the Central Government, by notification, make regulations consistent with this Act and the rules made thereunder, to carry out the provisions of this Act:

Provided that the Board, while making regulations under this section, shall comply with the International Charters and Statutes, with the objective of ensuring transparency, accountability, and integrity in the management and administration of sports in India.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may make provision for—

(*a*) the manner of maintaining register of the National Sports Bodies and their respective affiliate units by the Board under clause (*b*) of section 6;

(*b*) the form, manner and particulars of application under sub-section (*2*) of section 8;

(*c*) other criteria and conditions to be complied by the sports organisations under clause (*d*) of sub-section (*3*) of section 8;

(*d*) the intervals and procedure for renewal of Board recognition under sub-section (*4*) of section 8;

(*e*) the eligibility criteria for Board recognition of the sports organisation as a National Sports Promotion Organisation, the manner of their governance and functioning and the intervals and procedure for renewal of such recognition under sub-section (*8*) of section 8; and

(*f*) any other matter which is to be, or may be, specified by regulations under this Act.

Laying of rules, regulations and notifications.

33. Every rule, regulation and every notification made or issued under this Act shall be laid as soon as may be, after it is made or issued, before each House of Parliament, while it is in session for a total period of thirty days, which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, regulation or notification or both Houses agree that the rule, regulation or notification should not be made or issued, the rule, regulation or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, regulation or notification.

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Power to exempt in special cases.

34. (*1*) If the Central Government considers it necessary and expedient so to do in the public interest for the promotion of specific sport disciplines consistent with the spirit of good governance enshrined in the Olympic Charter, it may, in consultation with the Board and the concerned International Sports Body, by notification, direct that subject to such conditions and restrictions, if any, and for such period as may be specified in the notification, all or any of the provisions of this Act or any rule or regulation made thereunder shall not apply to a National Sports Body or its affiliate unit specified therein.

(*2*) The Central Government may, by notification, and for reasons to be recorded in writing, relax the eligibility criteria for the members of the Executive Committee, if such person is serving in the executive committee or a similar body of a corresponding International Sports Body or is in the General Body of the International Olympic Committee or International Paralympic Committee.

Power to issue directions and impose restrictions in national interest.

35. (*1*) The Central Government may, from time to time, give such directions as it may think fit, to the Board or any other person or entity for the efficient administration of this Act.

(*2*) The Central Government may, by an order, impose reasonable restrictions on the participation of any national team of a concerned sport in international sports competitions or participation of any individual in the activities of the national sports, under extraordinary circumstances and in the interest of national security, public order and safety.

Protection of action taken in good faith.

36. No suit, prosecution or other legal proceeding shall lie against any Member of the Board or member of a National Sports Body or the Tribunal or any officer or other employee of such authorities or any other person or authority for anything which has been done or is intended to be done in good faith under this Act or the rules and regulations made thereunder.

Conflicts with International Charters and Statutes.

37. (*1*) The National Sports Bodies shall primarily be guided by the International Charters and Statutes in the governance of its affairs.

(*2*) In the event of any conflict between a provision of this Act and the International Charters and Statutes, the Central Government may, after consulting the Board and the concerned International Sports Body as may be deemed necessary, issue a clarificatory notification in this regard.

Power to remove difficulties.

38. (*1*) If any difficulty arises in giving effect to any provision of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary, for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of five years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE NATIONAL ANTI-DOPING (AMENDMENT) ACT, 2025

No. 26 of 2025

[18*th August*, 2025.]

An Act to amend the National Anti-Doping Act, 2022.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the National Anti-Doping (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

15 of 2022.

Amendment of section 2.

2. Section 2 of the National Anti-Doping Act, 2022 (hereinafter referred to as the principal Act) shall be numbered as sub-section (*1*) thereof and in sub-section (*1*) as so numbered,—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

'(*aa*) "Anti-Doping Organisation" means the World Anti-Doping Agency or a signatory to the Code which is responsible for adopting rules for initiating, implementing or enforcing any part of the doping control process and includes the International Olympic Committee, the International Paralympic Committee, other major event organisations that conduct testing at their events, International Federations, and the National Anti-Doping Organisations;';

(*ii*) in clause (*b*), after the word and figure "section 4", the words "or as detailed under the Code as set out in the Schedule" shall be inserted;

(*iii*) in clause (*e*), for the words "or such other person", the words ", parent or any other person" shall be substituted;

(*iv*) in clause (*n*),—

(*a*) for the words "up to the disposal", the words "till the final disposal" shall be substituted;

(*b*) after the words "Anti-Doping Rule Violation", the words "or violation of the prohibition of participation during ineligibility or provisional suspension" shall be inserted;

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(*v*) for clause (*q*), the following clause shall be substituted, namely:—

'(*q*) "in-competition" means the period commencing at 11:59 p.m. on the day before a competition in which the athlete is scheduled to participate till the end of such competition and the sample collection process related to such competition;';

(*vi*) after clause (*s*), the following clause shall be inserted, namely:—

'(*sa*) "marker" means a compound, group of compounds or biological variable that indicates the use of a prohibited substance or a prohibited method;';

(*vii*) after clause (*t*), the following clause shall be inserted, namely:—

'(*ta*) "metabolite" means any substance produced by a biotransformation process;';

(*viii*) clause (*w*) shall be omitted;

(*ix*) for clause (*x*), the following clause shall be substituted, namely:—

'(*x*) "out-of-competition" means any period which is not in-competition;';

(*x*) in clause (*zc*), after the words "any substance", the words "or class of substances" shall be inserted;

(*xi*) in clause (*zg*), the words "and testing of samples" shall be omitted;

(*xii*) after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) The words and expressions used in this Act and not defined but defined in the Code shall have the same meanings respectively assigned to them in that Code.".

Insertion of new section 2A.

3. After section 2 of the principal Act, the following section shall be inserted, namely:—

Application of World Anti-Doping Code.

"2A. (*1*) Notwithstanding anything to the contrary contained in any other law, such of the provisions of the World Anti-Doping Code as are set out in the Schedule shall have the force of law in India.

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(*2*) The Central Government may, from time to time, by notification in the Official Gazette, amend the Schedule in conformity with any amendments, duly made and adopted, of the provisions of the said Code set out therein.

(*3*) Every notification issued under sub-section (*2*) shall be laid, as soon as may be after it is issued, before each House of Parliament.".

Substitution of new section for section 4.

4. For section 4 of the principal Act, the following section shall be substituted, namely:—

Anti-Doping Rule Violation.

"4. Any one or more of the following circumstances or acts or conducts shall constitute Anti-Doping Rule Violation for the purposes of this Act, namely:—

(*a*) the presence of a prohibited substance or its metabolites or markers in an athlete's sample, unless such presence is exempted under section 5;

(*b*) use or attempted use by an athlete of any prohibited substance or any prohibited method, unless such use is exempted under section 5;

(*c*) evading sample collection; or refusing or failing to submit to sample collection without compelling justification after notification by a duly authorised person;

(*d*) whereabouts failures by an athlete as specified in the Code;

(*e*) tampering or attempted tampering with any part of doping control by an athlete or other person;

(*f*) possession of any prohibited substance or any prohibited method by an athlete or athlete support personnel, unless such possession is exempted under section 5;

(*g*) trafficking or attempted trafficking in any prohibited substance or prohibited method by an athlete or other person;

(*h*) administration or attempted administration by an athlete or other person to any athlete in-competition of any prohibited substance or prohibited method, or administration or attempted administration to any athlete out-of-competition of any prohibited substance or any prohibited method that is prohibited out-of-competition;

(*i*) assisting, encouraging, aiding, abetting, conspiring, covering up or any other type of intentional complicity or attempted complicity involving an Anti-Doping Rule Violation, attempted Anti-Doping Rule Violation or violation of the prohibition against participation during ineligibility or provisional suspension by any other person;

(*j*) prohibited association by an athlete or other person as the Agency may specify by regulations;

(*k*) acts by an athlete or other person to discourage or retaliate against reporting to authorities.".

Amendment of section 6.

5. In section 6 of the principal Act, in sub-section (*1*), for the words "individual athlete or athlete support personnel", the words "athlete or other person" shall be substituted.

Amendment of section 7.

6. In section 7 of the principal Act, in sub-section (*7*), after the words "International Federation", the words ", National Olympic Committee, National Paralympic Committee" shall be inserted.

Amendment of section 10.

7. In section 10 of the principal Act, sub-section (*5*) shall be omitted.

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Amendment of section 11.

8. In section 11 of the principal Act, in sub-section (*2*), in clause (*d*), after the words "who are", the words "or have been" shall be inserted.

Amendment of section 12.

9. In section 12 of the principal Act,—

(*a*) for the word "Board", wherever it occurs, the words "Central Government" shall be substituted;

(*b*) for the words "specified by regulations", wherever they occur, the word "prescribed" shall be substituted.

Amendment of section 14.

10. In section 14 of the principal Act, after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) The Director General or any other staff member of the Agency shall have operational independence from any National Sports Federation, International Federation, National Olympic Committee, National Paralympic Committee or any Government department or agency with responsibility for sport or anti-doping.".

Amendment of section 16.

11. In section 16 of the principal Act, in sub-section (*3*),—

(*a*) for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) coordinating and cooperating with the Anti-Doping Organisations and National Sports Federations;";

(*b*) in clause (*k*), the word "Other" shall be omitted.

Amendment of section 17.

12. In section 17 of the principal Act, for the words "Therapeutic Exemption", the words "Therapeutic Use Exemption" shall be substituted.

Amendment of section 19.

13. In section 19 of the principal Act, for the words and figures "the Code of Criminal Procedure, 1973", the words and figures "the Bharatiya Nagarik Suraksha Sanhita, 2023" shall be substituted. 2 of 1974. 46 of 2023.

Substitution of new section for section 20.

14. For section 20 of the principal Act, the following section shall be substituted, namely:—

Power of collecting samples and testing.

"20. Notwithstanding the power of the Agency to direct the collection of samples of an athlete at any time and at any place, if the Agency has reasons to believe that an athlete has committed an Anti-Doping Rule Violation, it shall require such athlete to submit samples for testing, in accordance with such procedure and in such manner, as may be specified by regulations.".

Substitution of new section for section 21.

15. For section 21 of the principal Act, the following section shall be substituted, namely:—

Result Management process.

"21. (*1*) After receiving an adverse report from a dope testing laboratory indicating presence of any prohibited substance or its metabolites or markers in the sample of an athlete or evidence of the use of a prohibited method, the Agency shall carry out initial examination of the report in such manner as may be specified by regulations and verify, if Therapeutic Use Exemption has been granted to such athlete in respect of such substance or if there has been any departure from the International Standard for Laboratories or International Standard for Testing and Investigations that may have caused the adverse analytical finding or if it is apparent that the adverse analytical finding was caused by an ingestion of the relevant prohibited substance through a permitted route.

(*2*) Where, after examination and verification under sub-section (*1*), the Agency is satisfied that no Therapeutic Use Exemption has been granted to the athlete and that there has been no departure from the International Standard for Laboratories or International Standard for Testing and Investigations that may have caused the adverse analytical finding or that the adverse analytical finding was not caused by an ingestion of the relevant prohibited substance through a permitted route, it shall take such actions in such manner, as may be specified by regulations.".

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Amendment of section 23.

16. In section 23 of the principal Act,—

(*a*) for the words "specified by regulations", wherever they occur, the word "prescribed" shall be substituted;

(*b*) in sub-section (*2*), for the words "regulations as may be made by the Board", the words "rules as may be made by the Central Government" shall be substituted;

(*c*) for sub-section (*9*) and the *Explanation*, the following sub-sections and *Explanation* shall be substituted, namely:—

'(*9*) The World Anti-Doping Agency, the International Olympic Committee, the International Paralympic Committee and the concerned International Federation may prefer an appeal against the decision of the Appeal Panel to the Court of Arbitration for Sport, in accordance with the rules of the Court of Arbitration for Sport and the Code.

(*10*) Where the case involves international level athlete or international events,—

(*a*) such athlete or other person who is subject to the decision being appealed;

(*b*) the National Anti-Doping Agency;

(*c*) the International Federation;

(*d*) the World Anti-Doping Agency; and

(*e*) the International Olympic Committee or the International Paralympic Committee, as the case may be, where the decision may have an effect in relation to the Olympic Games or the Paralympic Games including decisions affecting eligibility for the Olympic Games or the Paralympic Games,

may appeal against the decision of the Disciplinary Panel to the Court of Arbitration for Sport.

(*11*) Notwithstanding anything contained in sub-sections (*1*) to (*10*), in cases where the World Anti-Doping Agency has a right to appeal under Article 13 of the Code and no appeal has been filed by any party against the final decision of the Agency, the World Anti-Doping Agency may appeal against such decision to the Court of Arbitration for Sport without exhausting other remedies provided under this Act and the rules made thereunder.

Explanation.—For the purposes of sub-sections (*9*) to (*11*), "Court of Arbitration for Sport" means an international body established in 1984 to settle disputes related to sport through arbitration whose headquarter is in Lausanne, Switzerland.'.

Amendment of section 24.

17. In section 24 of the principal Act, after the word "Board,", the words " Appeal Panel," shall be inserted.

Amendment of section 26.

18. In section 26 of the principal Act,—

(*a*) in sub-section (*2*), in the proviso, for the words "may, if required,", the word "shall" shall be substituted;

(*b*) in sub-section (*4*), in clause (*d*), after the words "standard operative procedures", the words ", subject to the International Standard for Laboratories" shall be inserted.

Amendment of section 29.

19. In section 29 of the principal Act,—

(*i*) after clause (*c*), the following clauses shall be inserted, namely:—

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"(*ca*) the manner of constituting the Appeal Panel under sub-section (*1*) of section 12;

(*cb*) the manner of appointment of the Chairperson, Vice-Chairperson and other members of the Appeal Panel and the conditions subject to which such appointments shall be made under sub-section (*3*) of section 12;

(*cc*) the grounds on which a member of the Appeal Panel may be removed under sub-section (*4*) of section 12;";

(*ii*) after clause (*f*), the following clauses shall be inserted, namely:—

"(*fa*) the other decisions against which an appeal may be filed, and the form and manner in which and the time within which such appeal may be filed under sub-section (*1*) of section 23;

(*fb*) the procedure to be followed by the Appeal Panel under sub-section (*2*) of section 23;

(*fc*) the manner of communicating the decision of the Appeal Panel under sub-section (*8*) of section 23;";

(*iii*) in clause (*m*), after the word and figures "section 26", the words ", subject to the International Standard for Laboratories" shall be inserted.

Amendment of section 30.

20. In section 30 of the principal Act,—

(*i*) clauses (*e*), (*f*) and (*g*) shall be omitted;

(*ii*) clauses (*l*), (*m*) and (*n*) shall be omitted.

Amendment of section 31.

21. In section 31 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in the opening portion, for the words "for complying with the requirements of international obligations and commitments including the Code", the words "in compliance with the international obligations and the Code, including its International Standards," shall be substituted;

(*ii*) in clause (*j*), for the words "anti-doping control", the words "doping control" shall be substituted;

(*iii*) in clause (*m*), the word "other" shall be omitted;

(*b*) in sub-section (*2*),——

(*i*) clause (*b*) shall be omitted;

(*ii*) for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) the prohibited association by an athlete or other person under clause (*j*) of section 4;";

(*iii*) clause (*d*) shall be omitted.

Insertion of Schedule.

22. After section 34 of the principal Act, the following Schedule shall be inserted, namely:—

"THE SCHEDULE

(*See* section 2A)

PROVISIONS OF THE WORLD ANTI-DOPING CODE, WHICH SHALL HAVE FORCE OF LAW

ARTICLE 2 ANTI-DOPING RULE VIOLATIONS

The purpose of Article 2 is to specify the circumstances and conduct which constitute anti-doping rule violations. Hearings in doping cases will proceed based on the assertion that one or more of these specific rules have been violated.

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Athletes or other Persons shall be responsible for knowing what constitutes an anti-doping rule violation and the substances and methods which have been included on the Prohibited List.

The following constitute anti-doping rule violations:

2.1 Presence of a Prohibited Substance or its Metabolites or Markers in an Athlete's Sample

2.1.1 It is the Athletes' personal duty to ensure that no Prohibited Substance enters their bodies. Athletes are responsible for any Prohibited Substance or its Metabolites or Markers found to be present in their Samples. Accordingly, it is not necessary that intent, Fault, Negligence or knowing Use on the Athlete's part be demonstrated in order to establish an anti-doping rule violation under Article 2.1.[7]

7 [*Comment to Article 2.1.1: An anti-doping rule violation is committed under this Article without regard to an Athlete's Fault. This rule has been referred to in various CAS decisions as "Strict Liability". An Athlete's Fault is taken into consideration in determining the Consequences of this anti-doping rule violation under Article 10. This principle has consistently been upheld by CAS.*]

2.1.2 Sufficient proof of an anti-doping rule violation under Article 2.1 is established by any of the following: presence of a Prohibited Substance or its Metabolites or Markers in the Athlete's A Sample where the Athlete waives analysis of the B Sample and the B Sample is not analyzed; or, where the Athlete's B Sample is analyzed and the analysis of the Athlete's B Sample confirms the presence of the Prohibited Substance or its Metabolites or Markers found in the Athlete's A Sample; or where the Athlete's A or B Sample is split into two parts and the analysis of the confirmation part of the split Sample confirms the presence of the Prohibited Substance or its Metabolites or Markers found in the first part of the split Sample or the Athlete waives analysis of the confirmation part of the split Sample.[8]

8 [*Comment to Article 2.1.2: The Anti-Doping Organization with Results Management responsibility may, at its discretion, choose to have the B Sample analyzed even if the Athlete does not request the analysis of the B Sample.*]

2.1.3 Excepting those substances for which a Decision Limit is specifically identified in the Prohibited List or a Technical Document, the presence of any reported quantity of a Prohibited Substance or its Metabolites or Markers in an Athlete's Sample shall constitute an anti-doping rule violation.

2.1.4 As an exception to the general rule of Article 2.1, the Prohibited List, International Standards, or Technical Documents may establish special criteria for reporting or the evaluation of certain Prohibited Substances.

2.2 Use or Attempted Use by an Athlete of a Prohibited Substance or a Prohibited Method [9]

9 [*Comment to Article 2.2: It has always been the case that Use or Attempted Use of a Prohibited Substance or Prohibited Method may be established by any reliable means. As noted in the Comment to Article 3.2, unlike the proof required to establish an anti-doping rule violation under Article 2.1, Use or Attempted Use may also be established by other reliable means such as admissions by the Athlete,*

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witness statements, documentary evidence, conclusions drawn from longitudinal profiling, including data collected as part of the Athlete Biological Passport, or other analytical information which does not otherwise satisfy all the requirements to establish "Presence" of a Prohibited Substance under Article 2.1. For example, Use may be established based upon reliable analytical data from the analysis of an A Sample (without confirmation from an analysis of a B Sample) or from the analysis of a B Sample alone where the Anti-Doping Organization provides a satisfactory explanation for the lack of confirmation in the other Sample.]

2.2.1 It is the Athletes' personal duty to ensure that no Prohibited Substance enters their bodies and that no Prohibited Method is Used. Accordingly, it is not necessary that intent, Fault, Negligence or knowing Use on the Athlete's part be demonstrated in order to establish an anti-doping rule violation for Use of a Prohibited Substance or a Prohibited Method.

2.2.2 The success or failure of the Use or Attempted Use of a Prohibited Substance or Prohibited Method is not material. It is sufficient that the Prohibited Substance or Prohibited Method was Used or Attempted to be Used for an anti-doping rule violation to be committed.[10]

10 [*Comment to Article 2.2.2: Demonstrating the "Attempted Use" of a Prohibited Substance or a Prohibited Method requires proof of intent on the Athlete's part. The fact that intent may be required to prove this particular anti-doping rule violation does not undermine the Strict Liability principle established for violations of Article 2.1 and violations of Article 2.2 in respect of Use of a Prohibited Substance or Prohibited Method. An Athlete's Use of a Prohibited Substance constitutes an anti-doping rule violation unless such Substance is not prohibited Out-of-Competition and the Athlete's Use takes place Out-of-Competition.* (*However, the presence of a Prohibited Substance or its Metabolites or Markers in a Sample collected In-Competition is a violation of Article 2.1 regardless of when that Substance might have been administered.*)]

2.3 Evading, Refusing or Failing to Submit to Sample Collection by an Athlete

Evading Sample collection; or refusing or failing to submit to Sample collection without compelling justification after notification by a duly authorized Person.[11]

11 [*Comment to Article 2.3: For example, it would be an anti-doping rule violation of "evading Sample collection" if it were established that an Athlete was deliberately avoiding a Doping Control official to evade notification or Testing. A violation of "failing to submit to Sample collection" may be based on either intentional or negligent conduct of the Athlete, while "evading" or "refusing" Sample collection contemplates intentional conduct by the Athlete.*]

2.4 Whereabouts Failures by an Athlete

Any combination of three missed tests and/or filing failures, as defined in the International Standard for Results Management, within a twelve-month period by an Athlete in a Registered Testing Pool.

2.5 Tampering or Attempted Tampering with any Part of Doping Control by an Athlete or Other Person

2.6 Possession of a Prohibited Substance or a Prohibited Method by an Athlete or Athlete Support Person

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2.6.1 Possession by an Athlete In-Competition of any Prohibited Substance or any Prohibited Method, or Possession by an Athlete Out-of-Competition of any Prohibited Substance or any Prohibited Method which is prohibited Out-of-Competition unless the Athlete establishes that the Possession is consistent with a Therapeutic Use Exemption ("TUE") granted in accordance with Article 4.4 or other acceptable justification.[12]

12 [*Comment to Articles 2.6.1 and 2.6.2: Acceptable justification would not include, for example, buying or Possessing a Prohibited Substance for purposes of giving it to a friend or relative, except under justifiable medical circumstances where that Person had a physician's prescription, e.g., buying Insulin for a diabetic child.*]

2.6.2 Possession by an Athlete Support Person In-Competition of any Prohibited Substance or any Prohibited Method, or Possession by an Athlete Support Person Out-of-Competition of any Prohibited Substance or any Prohibited Method which is prohibited Out-of-Competition in connection with an Athlete, Competition or training, unless the Athlete Support Person establishes that the Possession is consistent with a TUE granted to an Athlete in accordance with Article 4.4 or other acceptable justification.[13]

13[*Comment to Articles 2.6.1 and 2.6.2: Acceptable justification may include, for example,* (*a*) *an Athlete or a team doctor carrying Prohibited Substances or Prohibited Methods for dealing with acute and emergency situations* (*e.g., an epinephrine auto-injector*)*, or* (*b*) *an Athlete Possessing a Prohibited Substance or Prohibited Method for therapeutic reasons shortly prior to applying for and receiving a determination on a TUE.*]

2.7 Trafficking or Attempted Trafficking in any Prohibited Substance or Prohibited Method by an Athlete or Other Person

2.8 Administration or Attempted Administration by an Athlete or Other Person to any Athlete In-Competition of any Prohibited Substance or Prohibited Method, or Administration or Attempted Administration to any Athlete Out-of-Competition of any Prohibited Substance or any Prohibited Method that is Prohibited Out-of-Competition

2.9 Complicity or Attempted Complicity by an Athlete or Other Person

Assisting, encouraging, aiding, abetting, conspiring, covering up or any other type of intentional complicity or Attempted complicity involving an anti-doping rule violation, Attempted anti-doping rule violation or violation of Article10.14.1 by another Person.[14]

14 [*Comment to Article 2.9: Complicity or Attempted Complicity may include either physical or psychological assistance.*]

2.10 Prohibited Association by an Athlete or Other Person

2.10.1 Association by an Athlete or other Person subject to the authority of an Anti-Doping Organization in a professional or sport-related capacity with any Athlete Support Person who:

2.10.1.1 If subject to the authority of an Anti-Doping Organization, is serving a period of Ineligibility; or

2.10.1.2 If not subject to the authority of an Anti-Doping Organization, and where Ineligibility has not been addressed in a Results Management process pursuant to the Code, has

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been convicted or found in a criminal, disciplinary or professional proceeding to have engaged in conduct which would have constituted a violation of anti-doping rules if Code-compliant rules had been applicable to such Person. The disqualifying status of such Person shall be in force for the longer of six (6) years from the criminal, professional or disciplinary decision or the duration of the criminal, disciplinary or professional sanction imposed; or

2.10.1.3 Is serving as a front or intermediary for an individual described in Article 2.10.1.1 or 2.10.1.2.

2.10.2 To establish a violation of Article 2.10, an Anti-Doping Organization must establish that the Athlete or other Person knew of the Athlete Support Person's disqualifying status.

The burden shall be on the Athlete or other Person to establish that any association with an Athlete Support Person described in Article 2.10.1.1 or 2.10.1.2 is not in a professional or sport-related capacity and/or that such association could not have been reasonably avoided.

Anti-Doping Organizations that are aware of Athlete Support Personnel who meet the criteria described in Article 2.10.1.1, 2.10.1.2, or 2.10.1.3 shall submit that information to WADA. [15]

15 [*Comment to Article 2.10: Athletes and other Persons must not work with coaches, trainers, physicians or other Athlete Support Personnel who are Ineligible on account of an anti-doping rule violation or who have been criminally convicted or professionally disciplined in relation to doping. This also prohibits association with any other Athlete who is acting as a coach or Athlete Support Person while serving a period of Ineligibility. Some examples of the types of association which are prohibited include: obtaining training, strategy, technique, nutrition or medical advice; obtaining therapy, treatment or prescriptions; providing any bodily products for analysis; or allowing the Athlete Support Person to serve as an agent or representative. Prohibited association need not involve any form of compensation.*

While Article 2.10 does not require the Anti-Doping Organization to notify the Athlete or other Person about the Athlete Support Person's disqualifying status, such notice, if provided, would be important evidence to establish that the Athlete or other Person knew about the disqualifying status of the Athlete Support Person.].

2.11 Acts by an Athlete or Other Person to Discourage or Retaliate Against Reporting to Authorities

Where such conduct does not otherwise constitute a violation of Article 2.5:

2.11.1 Any act which threatens or seeks to intimidate another Person with the intent of discouraging the Person from the good-faith reporting of information that relates to an alleged anti-doping rule violation or alleged non-compliance with the Code to WADA, an Anti-Doping Organization, law enforcement, regulatory or professional disciplinary body, hearing body or Person conducting an investigation for WADA or an Anti-Doping Organization.

2.11.2 Retaliation against a Person who, in good faith, has provided evidence or information that relates to an alleged anti-doping rule violation or alleged non-compliance with the Code to WADA, an

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Anti-Doping Organization, law enforcement, regulatory or professional disciplinary body, hearing body or Person conducting an investigation for WADA or an Anti-Doping Organization. [16]

16 [*Comment to Article 2.11.2: This Article is intended to protect Persons who make good faith reports, and does not protect Persons who knowingly make false reports.*]

For purposes of Article 2.11, retaliation, threatening and intimidation include an act taken against such Person either because the act lacks a good faith basis or is a disproportionate response.[17]

17 [*Comment to Article 2.11.2: Retaliation would include, for example, actions that threaten the physical or mental well-being or economic interests of the reporting Persons, their families or associates. Retaliation would not include an Anti-Doping Organization asserting in good faith an anti-doping rule violation against the reporting Person. For purposes of Article 2.11, a report is not made in good faith where the Person making the report knows the report to be false.*]".

DR. RAJIV MANI,
Secretary to the Govt. of India.

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